

**COUNTY OF CONTRA COSTA**

Single Audit Reports

For the Year Ended June 30, 2014



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**COUNTY OF CONTRA COSTA**  
**Single Audit Reports**  
**For the Year Ended June 30, 2014**

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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 Contra Costa  
Martinez, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Contra Costa, California (County), as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the County’s basic financial statements, and have issued our report thereon dated December 12, 2014. Our report includes an emphasis of a matter paragraph discussing the County’s adoption of the provisions of Governmental Accounting Standards Board Statement Nos. 65, 66, and 70. Our report also includes a reference to other auditors who audited the financial statements of the Contra Costa County Employees’ Retirement Association, First 5 Contra Costa Children and Families Commission, and the Housing Authority of the County of Contra Costa, as described in our report on the County’s financial statements. This report does not include the results of the 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 of the financial statements, we considered the County’s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County’s internal control. Accordingly, we do not express an opinion on the effectiveness of the County’s internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a deficiency in internal control, described in the accompanying revised schedule of findings and questioned costs as item 2014-001, that we consider to be a significant deficiency.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **County's Response to Findings**

The County's response to the finding identified in our audit is described in the accompanying revised schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Walnut Creek, California

December 12, 2014, except for the revised schedule of findings  
and questioned costs related to amending Finding 2014-001,  
for which the date is March 11, 2016



**Independent Auditor’s Report on Compliance for Each Major Federal Program;  
Report on Internal Control Over Compliance; and Report on the Amended and Restated  
Schedule of Expenditures of Federal Awards Required by OMB Circular A-133 and Supplemental  
Schedules**

To the Board of Supervisors  
of the County of Contra Costa  
Martinez, California

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

We have audited the County of Contra Costa’s, California (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, 2014. The County’s major federal programs are identified in the summary of auditor’s results section of the accompanying revised schedule of findings and questioned costs.

The County’s basic financial statements include the operations of the Housing Authority of the County of Contra Costa (Housing Authority), which expended \$88,003,576 in federal awards, which is not included in the accompanying amended and restated schedule of expenditures of federal awards during the year ended June 30, 2014. Our audit, described below, did not include the operations of the Housing Authority because this entity engaged other auditors to perform an audit in accordance with OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

***Management’s Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

***Auditor’s Responsibility***

Our responsibility is to express an opinion on compliance for each of the County’s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and 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 on compliance for each major federal program. However, our audit does not provide a legal determination of the County’s compliance.

### ***Opinion on Each Major Federal Program***

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2014.

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

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with 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. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

### **Amended and Restated Schedule of Expenditures of Federal Awards Required by OMB A-133 and Supplemental Schedules**

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, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated December 12, 2014, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying amended and restated schedule of expenditures of federal awards and supplemental schedules, as listed in the table of contents, are



presented for purposes of additional analysis as required by OMB Circular A-133 and the State of California, respectively, and are not a required part of the basic financial statements. The original schedule of expenditures of federal awards in our original report dated December 12, 2014, has been amended and restated as described in Note 6. The amended and restated schedule of expenditures of federal awards and supplemental schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the amended and restated schedule of expenditures of federal awards and supplemental schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

*Macias Gini & O'Connell LLP*

Walnut Creek, California

March 27, 2015, except for our report on compliance  
and internal control related to CFDA No. 93.525, on the  
amended and restated schedule of expenditures of federal awards,  
and on the revised schedule of findings and questioned costs,  
for which the date is March 11, 2016

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**COUNTY OF CONTRA COSTA**  
**Amended and Restated Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2014**

Federal Grantor/ Pass-Through Entity/ Grant Name	Federal CFDA No.	Pass Through Entity Number	Federal Portion Expenditures	Amount Passed to Subrecipients
<b>U.S. Department of Agriculture</b>				
<u>Pass through the State of California Department of Food and Agriculture</u>				
Plant and Animal Disease, Pest Control, and Animal Care				
Pierce's Disease Control Program-GWSS	10.025	13-8506-0484-CA,14-8506-0484-CA	\$ 212,745	\$ -
Detector dog teams	10.025	12-8506-1165-CA, 13-8506-1165-CA	248,025	-
Light Brown Apple Moth Detection and Regulatory	10.025	13-8506-1164-CA & 14-8506-1164-CA	40,935	-
Sudden Oak Death	10.025	13-8506-0572-CA &14-8506-0572-CA	63,828	-
Enhanced Exotic Pest Survey	10.025	12-8506-1399-CA	274,937	-
Asian Citrus Psyllid	10.025	13-8506-1211-CA	6,811	-
		<b>Subtotal</b>	<b>847,281</b>	<b>-</b>
Senior Farmers Market Nutrition Program	10.576	AP-1314-07	25,000	25,000
Supplemental Nutrition Assistance Program Cluster:				
<u>Pass through State of California Department of Public Health</u>				
Supplemental Nutrition Assistance Program Nutrition and Physical Activity Promo Program	10.551	N/A	950,534	266,351
<u>Pass through State of California Department of Social Services</u>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	CFLs 13/14-15 & 40	15,900,943	-
		<b>Cluster Subtotal</b>	<b>16,851,477</b>	<b>266,351</b>
<u>Pass through State of California Department of Education</u>				
National School Lunch Program	10.555	7-10074-60005292-01	405,730	-
Child and Adult Care Food Program	10.558	220700	935,019	-
<u>Pass through State of California Department of Public Health</u>				
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	CA 02-25-668	4,135,089	-
		<b>Total U.S. Department of Agriculture</b>	<b>23,199,596</b>	<b>291,351</b>
<b>U.S. Department of Commerce</b>				
<u>Pass through the Economic Development Administration</u>				
Economic Adjustment Assistance	11.307	07-79-06920	156,523	-
		<b>Total U.S. Department of Commerce</b>	<b>156,523</b>	<b>-</b>
<b>U.S. Department of Housing and Urban Development</b>				
<u>Direct Programs</u>				
CDBG Entitlement Grants Cluster:				
Community Development Block Grant / Entitlement Grants				
Neighborhood Stabilization Program (NSP-1)	14.218	N/A	123,972	-
Community Development Block Grant / Entitlement Grants	14.218	N/A	430,710	-
Neighborhood Stabilization Program (NSP-3)	14.218	N/A	3,085,562	1,031,590
Community Development Block Grant / Entitlement Grants	14.218	N/A	3,640,244	1,031,590
		<b>Cluster Subtotal</b>	<b>3,640,244</b>	<b>1,031,590</b>
Emergency Solutions Grant Program	14.231	N/A	285,748	170,021
Emergency Solutions Grant Program	14.231	N/A	158,588	-
Emergency Solutions Grant Program	14.231	N/A	88,400	-
		<b>Subtotal</b>	<b>532,736</b>	<b>170,021</b>
Supportive Housing Program	14.235	N/A	168,557	-
Supportive Housing Program	14.235	N/A	166,500	-
		<b>Subtotal</b>	<b>335,057</b>	<b>-</b>
Shelter Plus Care	14.238	N/A	511,063	-
Shelter Plus Care	14.238	N/A	279,040	-
		<b>Subtotal</b>	<b>790,103</b>	<b>-</b>
Home Investment Partnerships Program	14.239	N/A	4,548,224	-

**COUNTY OF CONTRA COSTA**  
**Amended and Restated Schedule of Expenditures of Federal Awards (Continued)**  
**For the Year Ended June 30, 2014**

Federal Grantor/ Pass-Through Entity/ Grant Name	Federal CFDA No.	Pass Through Entity Number	Federal Portion Expenditures	Amount Passed to Subrecipients
<b>U.S. Department of Housing and Urban Development (Continued)</b>				
<u>Pass through State of California Department of Housing and Community Development</u>				
Community Development Block Grants / State's program and Non-Entitlement Grants	14.228	09-NSP1-6254	\$ 172,475	\$ -
<u>Pass through City of Oakland</u>				
Housing Opportunities for Persons with AIDS	14.241	6462110.000	1,206,340	103,004
<b>Total U.S. Department of Housing and Urban Development</b>			<b>11,225,179</b>	<b>1,304,615</b>
<b>U.S. Department of Justice</b>				
<u>Direct Programs</u>				
Federal Forfeiture	16.607	N/A	93,016	-
Grant to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	N/A	150,347	115,825
Grant to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	2011-WE-AX-0053	57,075	-
Grant to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	N/A	465,064	387,614
		<b>Subtotal</b>	<b>672,486</b>	<b>503,439</b>
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745	2012-MO-BX-0021	82,229	-
<u>Pass through State of California Department of Corrections and Rehabilitation</u>				
Juvenile Accountability Block Grants	16.523	BSCC 215-13	37,975	-
Juvenile Accountability Block Grants	16.523	BSCC 163-13	53,726	-
		<b>Subtotal</b>	<b>91,701</b>	<b>-</b>
<u>Pass through Violence Against Women Office</u>				
Supervised Visitation, Safe Havens for Children	16.527	N/A	66,332	29,372
<u>Pass through State of California Emergency Management Agency</u>				
Crime Victim Assistance	16.575	N/A	236,699	-
Crime Victim Assistance	16.575	N/A	32,022	-
Crime Victim Assistance	16.575	N/A	64,265	-
		<b>Subtotal</b>	<b>332,986</b>	<b>-</b>
Regional Anti-Drug Program	16.579	BSCC 614-13	80,436	-
<u>Pass through State of California Emergency Management Agency</u>				
Protecting Inmates and Safeguarding Communities Discretionary Grant Program	16.735	2010-RP-BX-K001	60,592	-
<b>JAG Program Cluster:</b>				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2011-DJ-BX-3372	9,998	9,998
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2012-DJ-BX-0671	144,005	144,005
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2013-DJ-BX-0683	25,000	25,000
Regional Anti-Drug Program	16.738	N/A	24,575	-
Regional Anti-Drug Program	16.738	N/A	80,436	-
Regional Anti-Drug Program	16.738	N/A	136,630	-
Regional Anti-Drug Program	16.738	N/A	100,970	-
		<b>Cluster Subtotal</b>	<b>521,614</b>	<b>179,003</b>
<u>Pass through State of California Office of Emergency Services</u>				
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	CQ12 080070	20,248	-

**COUNTY OF CONTRA COSTA**  
**Amended and Restated Schedule of Expenditures of Federal Awards (Continued)**  
**For the Year Ended June 30, 2014**

Federal Grantor/ Pass-Through Entity/ Grant Name	Federal CFDA No.	Pass Through Entity Number	Federal Portion Expenditures	Amount Passed to Subrecipients
<b>U.S. Department of Justice (Continued)</b>				
<u>Pass through Bureau of Juvenile Justice</u>				
Second Chance Act Prisoner Reentry Initiative	16.812	2012-CZ-BX-0018	\$ 364,560	\$ 282,972
Second Chance Act Prisoner Reentry Initiative	16.812	2013-SM-BX-0002	79,505	-
		<b>Subtotal</b>	<u>444,065</u>	<u>282,972</u>
<b>Total U.S. Department of Justice</b>			<b><u>2,465,705</u></b>	<b><u>994,786</u></b>
<b>U.S. Department of Labor</b>				
<u>Pass through State of California Employment Development Department</u>				
Senior Community Service Employment Program	17.235	309	534,202	-
Workforce Investment Act Cluster:				
Workforce Investment Act - Adult Program	17.258	K491013	1,172,027	175,589
Workforce Investment Act - Adult Program	17.258	K386292	1,169,083	177,686
		<b>Subtotal</b>	<u>2,341,110</u>	<u>353,275</u>
Workforce Investment Act - Youth Activities	17.259	K491013	1,195,930	920,791
Workforce Investment Act - Youth Activities	17.259	K386292	703,595	526,982
		<b>Subtotal</b>	<u>1,899,525</u>	<u>1,447,773</u>
Workforce Investment Act - Dislocated Worker Formula Grants	17.278	K491013	1,213,948	35,216
Workforce Investment Act - Dislocated Worker Formula Grants	17.278	K386292	1,411,577	50,825
Workforce Investment Act - Dislocated Worker Formula Grants	17.278	13-WO-59	143,413	-
Workforce Investment Act - Dislocated Worker Formula Grants	17.278	K491013	249,402	-
Workforce Investment Act - Dislocated Worker Formula Grants	17.278	K386292	112,392	-
Workforce Investment Act - Dislocated Worker Formula Grants	17.278	K282470	6,743	-
		<b>Subtotal</b>	<u>3,137,475</u>	<u>86,041</u>
		<b>Cluster Subtotal</b>	<u>7,378,110</u>	<u>1,887,089</u>
<b>Total U.S. Department of Labor</b>			<b><u>7,912,312</u></b>	<b><u>1,887,089</u></b>
<b>U.S. Department of Transportation</b>				
<u>Pass through State of California Department of Transportation</u>				
Highway Planning and Construction	20.205	N/A	8,384	-
Highway Planning and Construction	20.205	N/A	64,687	-
Highway Planning and Construction	20.205	N/A	316,098	-
Highway Planning and Construction	20.205	N/A	170,947	-
Highway Planning and Construction	20.205	N/A	125,686	-
Highway Planning and Construction	20.205	N/A	312,333	-
Highway Planning and Construction	20.205	N/A	35,440	-
Highway Planning and Construction	20.205	N/A	36,516	-
Highway Planning and Construction	20.205	N/A	60,551	-
Highway Planning and Construction	20.205	N/A	1,031,966	-
Highway Planning and Construction	20.205	N/A	19,206	-
Highway Planning and Construction	20.205	N/A	57,514	-
Highway Planning and Construction	20.205	N/A	46,433	-
Highway Planning and Construction	20.205	N/A	13,556	-
Highway Planning and Construction	20.205	N/A	296,239	-
Highway Planning and Construction	20.205	N/A	117,216	-
Highway Planning and Construction	20.205	N/A	285,940	-
Highway Planning and Construction	20.205	N/A	14,619	-
Highway Planning and Construction	20.205	N/A	226,022	-
Highway Planning and Construction	20.205	N/A	129,628	-
		<b>Subtotal</b>	<u>3,368,981</u>	<u>-</u>
<u>Pass through State of California Office of Traffic Safety</u>				
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	AL 1428	33,463	-
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	AL1335	62,048	-
		<b>Subtotal</b>	<u>95,511</u>	<u>-</u>
<b>Total U.S. Department of Transportation</b>			<b><u>3,464,492</u></b>	<b><u>-</u></b>
<b>Institute of Museum and Library Services</b>				
<u>Pass through National Endowment for the Humanities</u>				
Promotion of the Humanities: Public Program	45.164	N/A	4,500	-
<u>Pass through California State Library</u>				
Grants to States	45.310	40-8277	41,248	-
<b>Total Institute of Museum and Library Services</b>			<b><u>45,748</u></b>	<b><u>-</u></b>

**COUNTY OF CONTRA COSTA**  
**Amended and Restated Schedule of Expenditures of Federal Awards (Continued)**  
**For the Year Ended June 30, 2014**

Federal Grantor/ Pass-Through Entity/ Grant Name	Federal CFDA No.	Pass Through Entity Number	Federal Portion Expenditures	Amount Passed to Subrecipients
<b>Small Business Administration</b>				
<u>Pass through Humboldt State University</u>				
Small Business Development Centers	59.037	N/A	\$ 156,299	\$ -
<b>Total Small Business Administration</b>			<b>156,299</b>	<b>-</b>
<b>Environmental Protection Agency</b>				
<u>Office of Water</u>				
The San Francisco Bay Water Quality Improvement Fund	66.126	N/A	7,455	7,455
The San Francisco Bay Water Quality Improvement Fund	66.126	N/A	70,659	70,659
The San Francisco Bay Water Quality Improvement Fund	66.126	N/A	55,854	55,854
The San Francisco Bay Water Quality Improvement Fund	66.126	N/A	37,996	37,996
The San Francisco Bay Water Quality Improvement Fund	66.126	N/A	10,451	10,451
<b>Total Environmental Protection Agency</b>			<b>182,415</b>	<b>182,415</b>
<b>Department of Education</b>				
<u>California Department of Rehabilitation</u>				
Rehabilitation Services_Vocational Rehabilitation Grants to States	84.126	28501	1,057,278	-
<b>Total Department of Education</b>			<b>1,057,278</b>	<b>-</b>
<b>Department of Energy</b>				
<u>Pass through State of California Department of Community Services and Development</u>				
Weatherization Assistance For Low-Income Persons- ARRA	81.042	09C-1806	(7,868)	-
Weatherization Assistance For Low-Income Persons	81.042	11C-1805	(297)	-
<b>Total U.S. Department of Energy</b>			<b>(8,165)</b>	<b>-</b>
<b>U.S. Elections Assistance Commission</b>				
<u>Pass through Secretary of State Office</u>				
Help America Vote Act Requirements Payments (HAVA)	90.401	N/A	1,544	-
Help America Vote Act- Polling Place Accessibility	93.617	N/A	17,733	-
<b>Total U.S. Elections Assistance Commission</b>			<b>19,277</b>	<b>-</b>
<b>U.S. Department of Health &amp; Human Services</b>				
<u>Direct Programs</u>				
Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243	5H79TI023720-03	485,168	139,798
Teenage Pregnancy Prevention Program	93.297	N/A	911,202	47,381
Head Start	93.600	N/A	1,418,199	211,502
Head Start	93.600	N/A	1,706,924	209,174
Head Start	93.600	N/A	7,751,134	1,366,321
Head Start	93.600	N/A	6,540,860	1,112,186
<b>Subtotal</b>			<b>17,417,117</b>	<b>2,899,183</b>
Basic Center Grant	93.623	N/A	173,127	-
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918	H76HA00618	237,702	62,978
<u>Pass through State of California Department of Aging</u>				
Special Programs for the Aging_Title VII, Chapter 3_Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	A3-1314-07	3,087	3,087
Special Programs for the Aging_Title VII, Chapter 3_Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	A9-1314-07	9,456	9,456
<b>Subtotal</b>			<b>12,543</b>	<b>12,543</b>
Special Programs for the Aging_Title VII, Chapter 2_Long Term Care Ombudsman Services for Older Individuals	93.042	A3-1314-07	11,388	11,388
Special Programs for the Aging_Title VII, Chapter 2_Long Term Care Ombudsman Services for Older Individuals	93.042	A9-1314-07	39,201	39,201
<b>Subtotal</b>			<b>50,589</b>	<b>50,589</b>
Special Program for the Aging_Title III, Part D_Disease Prevention and Health Promotion Services	93.043	A3-1314-07	16,100	7,500
Special Program for the Aging_Title III, Part D_Disease Prevention and Health Promotion Services	93.043	A9-1314-07	41,353	41,353
<b>Subtotal</b>			<b>57,453</b>	<b>48,853</b>
National Family Caregivers Support, Title III, Part E	93.052	A3-1314-07	98,467	86,753
National Family Caregivers Support, Title III, Part E	93.052	A9-1314-07	308,505	275,669
<b>Subtotal</b>			<b>406,972</b>	<b>362,422</b>

**COUNTY OF CONTRA COSTA**  
**Amended and Restated Schedule of Expenditures of Federal Awards (Continued)**  
**For the Year Ended June 30, 2014**

Federal Grantor/ Pass-Through Entity/ Grant Name	Federal CFDA No.	Pass Through Entity Number	Federal Portion Expenditures	Amount Passed to Subrecipients
<b>U.S. Department of Health &amp; Human Services (Continued)</b>				
Aging Cluster:				
Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers	93.044	A3-1314-07	\$ 268,693	\$ 75,571
Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers	93.044	A9-1314-07	815,964	237,646
		<b>Subtotal</b>	<b>1,084,657</b>	<b>313,217</b>
Special Programs for the Aging Title III, Part C Nutrition Services	93.045	A3-1314-07	315,163	-
Special Programs for the Aging Title III, Part C Nutrition Services	93.045	A9-1314-07	1,115,336	-
		<b>Subtotal</b>	<b>1,430,499</b>	<b>-</b>
Nutrition Services Incentive Program	93.053	A3-1314-07	246,509	-
Nutrition Services Incentive Program	93.053	A9-1314-07	60,764	-
		<b>Subtotal</b>	<b>307,273</b>	<b>-</b>
		<b>Cluster Subtotal</b>	<b>2,822,429</b>	<b>313,217</b>
Medicare Enrollment Assistance Program	93.071	MI-1314-07	15,409	-
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations (HICAP)	93.779	H9-1314-07	99,386	-
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations (LIS/MSP Outreach to Low Income Medicare Beneficiaries)	93.779	H3-1314-07	32,348	-
		<b>Subtotal</b>	<b>131,734</b>	<b>-</b>
<u>Pass through State of California DHS-Emergency Preparedness Office</u>				
Public Health Emergency Preparedness	93.069	Resolution # 81270 CMS 05/6/08	611,783	38,822
<u>Pass through State of California State Department of Social Services</u>				
Guardianship Assistance	93.090	CFL 11/12-18; CFL13/14-27&42; CFL 13/14-02&10	114,359	-
Guardianship Assistance	93.090	N/A	638,447	-
		<b>Subtotal</b>	<b>752,806</b>	<b>-</b>
Stephanie Tubbs Jones Child Welfare Services Program	93.645	CDSS	604,867	-
Foster Care - Title IV-E	93.658	CFL 11/12-18 & CFL 12/13-16	-	-
Foster Care - Title IV-E	93.658	CFL 13/14-09	180,856	-
Foster Care - Title IV-E	93.658	N/A	7,800,614	-
Foster Care - Title IV-E	93.658	N/A	6,457,239	-
Foster Care - Title IV-E	93.658	N/A	1,461,716	-
Foster Care - Title IV-E	93.658	N/A	2,439,567	-
Foster Care - Title IV-E	93.658	CFL 11/12-18; CFL 13/14-27&42; CFL 13/14-09&12	1,085,153	-
Foster Care - Title IV-E	93.658	CFL 11/12-18; CFL 13/14-27; CFL 13-14-42	339,250	-
		<b>Subtotal</b>	<b>19,764,395</b>	<b>-</b>
Adoption Assistance	93.659	CFL 11/12-18; CFL 13/14-27; CFL13-14-42	775,968	-
Adoption Assistance	93.659	N/A	6,621,774	-
Adoption Assistance	93.659	CFL 11/12-18; CFL 13/14-27; CFL13-14-42	194,031	-
		<b>Subtotal</b>	<b>7,591,773</b>	<b>-</b>
Social Services Block Grant	93.667	N/A	923,565	-
Social Services Block Grant	93.667	N/A	383,043	-
Social Services Block Grant	93.667	CFL 13/14-11, 11-E, 23, 32, 46, 49, & 50	1,739,270	-
Social Services Block Grant	93.667	N/A	119,066	-
		<b>Subtotal</b>	<b>3,164,944</b>	<b>-</b>
Chafee Foster Care Independence Program	93.674	CFL 11/12-18; CFL 13/14-27 & 42; CFL13-14-18	390,673	-

**COUNTY OF CONTRA COSTA**  
**Amended and Restated Schedule of Expenditures of Federal Awards (Continued)**  
**For the Year Ended June 30, 2014**

Federal Grantor/ Pass-Through Entity/ Grant Name	Federal CFDA No.	Pass Through Entity Number	Federal Portion Expenditures	Amount Passed to Subrecipients
<b>U.S. Department of Health &amp; Human Services (Continued)</b>				
Promoting Safe and Stable Families	93.556	CFL 13/14-12&13	\$ 640,278	\$ -
Promoting Safe and Stable Families	93.556	CFL 13/14-12&13	58,061	-
		<b>Subtotal</b>	<b>698,339</b>	<b>-</b>
Temporary Assistance for Needy Families (TANF)	93.558	N/A	1,445	-
Temporary Assistance for Needy Families (TANF)	93.558	N/A	13,832,046	-
Temporary Assistance for Needy Families (TANF)	93.558	CFL 13/14-11, 11-E,23,32,46,49,&50	40,217,489	-
Temporary Assistance for Needy Families (TANF)	93.558	N/A	4,660,551	-
		<b>Subtotal</b>	<b>58,711,531</b>	<b>-</b>
Refugee and Entrant Assistance_State Administered Programs	93.566	N/A	127,013	-
Refugee and Entrant Assistance_State Administered Programs	93.566	N/A	50,000	-
Refugee and Entrant Assistance_State Administered Programs	93.566	N/A	18,186	-
		<b>Subtotal</b>	<b>195,199</b>	<b>-</b>
<u>Pass through State Department of Health &amp; Human Services-TBCB</u>				
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	N/A	157,213	-
<u>Pass through State of California Department of Health and Human Services-Child Medical Services</u>				
Disabilities Prevention Program	93.184	N/A	894,446	-
Health Care Program for Children in Foster Care	93.184	N/A	252,811	-
		<b>Subtotal</b>	<b>1,147,257</b>	<b>-</b>
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	93.505	N/A	1,047,627	-
<u>Pass through State DHHS, CDPH, CLPPB</u>				
Childhood Lead Poisoning Prevention Projects_State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197	CA02-25-668	48,710	-
<u>Pass through State of California Department of Health &amp; Human Services - Immunize Branch</u>				
Immunization Cooperative Agreements	93.268	10-95366	400,000	104,760
Centers for Disease Control and Prevention_Investigations and Technical Assistance	93.283	N/A	71,819	-
<u>Pass through California Health Benefit Exchange</u>				
State Planning and Establishment Grants for the Affordable Care Act (ACA)'s Exchanges	93.525	12-E9053	8,916,563	-
<u>Pass through State of California Department of Child Support Services</u>				
Child Support Enforcement	93.563	1304CA4004	11,467,656	-
<u>Pass through Department of Community Services and Development</u>				
Low-Income Home Energy Assistance	93.568	11B-5706	(2,967)	-
Low-Income Home Energy Assistance	93.568	13B-5005	471,207	-
Low-Income Home Energy Assistance	93.568	14B-5005	412,024	-
Low-Income Home Energy Assistance	93.568	13B-5005	537,054	-
Low-Income Home Energy Assistance	93.568	14B-5005	583,731	383,551
		<b>Subtotal</b>	<b>2,001,049</b>	<b>383,551</b>
Community Services Block Grant	93.569	13F-3007	458,537	81,300
Community Services Block Grant	93.569	14F-3007	307,891	8,087
		<b>Subtotal</b>	<b>766,428</b>	<b>89,387</b>
<u>Pass through State Department of Education - Child Development Program</u>				
<u>CCDF Program Cluster:</u>				
Child Care and Development Block Grant	93.575	C2AP-3009	261,954	-
Child Care and Development Block Grant	93.575	CSPP3045	488,499	-
Child Care and Development Block Grant	93.575	CCTR3024	341,325	-
		<b>Subtotal</b>	<b>1,091,778</b>	<b>-</b>
Child Development Program	93.596	CCTR-3024	715,567	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	CAPP-3010	692,058	-
Child Development Program	93.596	CSPP-3045	1,024,107	-
		<b>Subtotal</b>	<b>2,431,732</b>	<b>-</b>
		<b>Cluster Subtotal</b>	<b>3,523,510</b>	<b>-</b>
<u>Centers for Medicare and Medical</u>				
Health Care Innovation Awards	93.610	1C1CMS33.0986-01-00	69,360	69,360



**COUNTY OF CONTRA COSTA**  
**Amended and Restated Schedule of Expenditures of Federal Awards (Continued)**  
**For the Year Ended June 30, 2014**

Federal Grantor/ Pass-Through Entity/ Grant Name	Federal CFDA No.	Pass Through Entity Number	Federal Portion Expenditures	Amount Passed to Subrecipients
<b>U.S. Department of Health &amp; Human Services (Continued)</b>				
<u>Pass through State of California Department of Health</u>				
Medical Assistance Program	93.778	CFL 11/12-18 & CFL 13/14-27, CFL 13-14 42	\$ 1,299,262	\$ -
Medical Assistance Program	93.778	CFL 11/12-18; CFL 13/14-26;	1,680,400	-
Medical Assistance Program	93.778	CFL 13/14-48	3,432,633	-
Medical Assistance Program	93.778	N/A	838,823	-
Medical Assistance Program	93.778	N/A	4,781,468	-
Medical Assistance Program	93.778	MCAC 2013-2014 05	23,433,642	-
		<b>Subtotal</b>	<b>35,466,228</b>	<b>-</b>
<u>Pass through State of California Department of Health &amp; Human Services - AIDS Office</u>				
National Bioterrorism Hospital Preparedness Program	93.889	EPO 13-08 CONTRACT 28-700-18	358,615	-
National Bioterrorism Hospital Preparedness Program	93.889	EPO 11-08 CONTRACT 28-700-14	10,750	-
National Bioterrorism Hospital Preparedness Program	93.889	EPO 12-08 CONTRACT 28-700-16	20,091	-
		<b>Subtotal</b>	<b>389,456</b>	<b>-</b>
HIV Emergency Relief Project Grants	93.914	N/A	1,555,738	347,549
HIV Care Formula Grants	93.917	N/A	432,595	8,015
HIV Prevention Activities Health Department Based	93.940	N/A	350,258	28,599
<u>Pass through State Department of Mental Health</u>				
Project for Assistance in Transition from Homelessness	93.150	3X06SM01600513S1	140,002	140,002
Block Grants for Community Mental Health Services	93.958	3B09SM010005-09S1	1,585,957	435,321
<u>Pass through State of California Department of Alcohol and Drug Programs</u>				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	07-NNA-07	1,705,765	1,705,765
Block Grants for Prevention and Treatment of Substance Abuse	93.959	07-NNA-07	1,495,649	1,495,649
Block Grants for Prevention and Treatment of Substance Abuse	93.959	07-NNA-07	277,618	277,618
Block Grants for Prevention and Treatment of Substance Abuse	93.959	07-NNA-07	324,329	324,329
Block Grants for Prevention and Treatment of Substance Abuse	93.959	07-NNA-07	1,338,387	1,338,387
		<b>Subtotal</b>	<b>5,141,748</b>	<b>5,141,748</b>
<u>Centers for Disease Control and Prevention</u>				
Preventive Health and Health Services Block Grant (A)	93.991	N/A	19,429	-
<u>Pass through State of California Department of Health &amp; Human Services</u>				
Maternal and Child Health Services Block Grant to the States	93.994	N/A	748,685	-
Maternal and Child Health Services Block Grant to the States	93.994	N/A	223,412	201,594
		<b>Subtotal</b>	<b>972,097</b>	<b>201,594</b>
<b>Total U.S. Department of Health &amp; Human Services</b>			<b>190,878,455</b>	<b>10,925,672</b>
<b>U.S. Department of Homeland Security</b>				
<u>Direct Programs</u>				
Emergency Food and Shelter Program	97.024	N/A	62,456	-
Assistance to Firefighters Grant	97.044	EMW-2012-FR-00093	935,128	-
<u>Pass through State of California Office of Emergency Services</u>				
Emergency Management Performance Grants	97.042	2012-0027	408,875	-
Emergency Management Performance Grants	97.042	2013-00047	239,462	-
		<b>Subtotal</b>	<b>648,337</b>	<b>-</b>
<u>Pass through State of California Office of Emergency Services</u>				
Homeland Security Grant Program (SHSP)	97.067	2009-0019	601,747	136,515
Homeland Security Grant Program (SHSP)	97.067	2010-0085	448,303	-
Homeland Security Grant Program (SHSP)	97.067	2011-0077	233,103	-
Homeland Security Grant Program (SHSP)	97.067	2012-0123	852,514	-
Homeland Security Grant Program (SHSP)	97.067	2013-0110	37,032	-
		<b>Subtotal</b>	<b>2,172,699</b>	<b>136,515</b>
<b>Total U.S. Department of Homeland Security</b>			<b>3,818,620</b>	<b>136,515</b>
<b>Total Expenditures of Federal Awards</b>			<b>\$ 244,573,734</b>	<b>\$ 15,722,443</b>

**COUNTY OF CONTRA COSTA**  
**Notes to the Amended and Restated Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2014**

**1. REPORTING ENTITY**

The financial reporting entity, as defined by the Governmental Accounting Standards Board (GASB), consists of the primary government, which is the County of Contra Costa, California (County), organizations for which the primary government is financially accountable, and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

*A. Basis of Accounting*

Funds received under the various grant programs have been recorded within the general fund, special revenue funds, capital projects fund, and enterprise funds of the County. The County utilizes the modified accrual method of accounting for the general fund, special revenue funds, and capital projects fund and full accrual basis of accounting for the enterprise funds. Revenues and expenditures related to the value of food stamps issued under the Food Stamps Program are not reported in the County's basic financial statements as they are non-cash awards. Non-cash transactions related to the Food Donation Program are not reported in the County's basic financial statements as these represent aid-in-kind.

The accompanying schedule of expenditures of federal awards (SEFA) is presented in accordance with the requirements of Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in the SEFA may differ from amounts presented in, or used in, the preparation of the County's basic financial statements.

*B. Schedule of Expenditures of Federal Awards*

The accompanying SEFA presents the activity of all federal financial assistance programs of the County except for the awards related to the County of Contra Costa Housing Authority (Housing Authority) that conducted a separate single audit in accordance with OMB Circular A-133. Federal financial assistance received directly from federal agencies, as well as any federal financial assistance passed through the State of California, is included in the SEFA. The SEFA was prepared from only the accounts of various grant programs and therefore does not present the financial position, change in fund balance/net position, or results of operations of the County.

When the County receives federal awards as a subrecipient, the pass through agency generally provides the County with a pass through number that will be referenced on the SEFA. If the pass through agency does not generate or provide such a number, the County will denote "N/A" on the SEFA in the absence of a pass through number.

**COUNTY OF CONTRA COSTA**  
**Notes to the Amended and Restated Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2014**

*C. Loan Programs*

The County has provided loans under several U.S. Department of Housing and Urban Development programs. These loans are made to carry out activities for affordable housing and economic development. The programs are administered both internally and by servicing and trust arrangements with financial institutions to collect loan repayments. The funds will be returned to the County programs upon repayment of the principal and interest and will be recorded as program income at that time. Loans extended under the Community Development Block Grants/Entitlement Grants (CDBG), Neighborhood Stabilization Program (NSP), and the HOME Investment Partnerships Program (HOME) by the County are not considered loans as defined in OMB Circular A-133 § \_\_\_.205 Basis for determining Federal awards expended, (b) Loans and Loan Guarantees (Loans).

**3. PROGRAM FUNDED THROUGH THE STATE DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT**

The following table, requested by the State of California, is a summary of expenditures for selected programs funded through the State Department of Community Services and Development for the year ended June 30, 2014:

Program Title	Federal CFDA Number	Amount
Low-Income Home Energy Assistance	93.568	\$ 2,001,049
Community Services Block Grant	93.569	766,428

**4. SUMMARY OF FEDERAL EXPENDITURES OF THE HOUSING AUTHORITY**

The Housing Authority's expenditures are excluded from the accompanying SEFA because they are separately audited by other auditors. The programs of the Authority for the fiscal year ended March 31, 2014 were as follows:

Program Title	Federal CFDA Number	Amount
<b>U.S. Department of Housing and Urban Development</b>		
Shelter Plus Care	14.238	\$ 3,010,695
Public and Indian Housing	14.850	4,702,719
Lower Income Housing Assistance Program- Section 8		
Moderate Rehabilitation	14.856	239,478
Housing Choice Voucher Program	14.871	78,500,134
Public Housing- Capital Fund Program	14.872	1,550,550
<b>Total U.S. Department of Housing and Urban Development</b>		<b>\$ 88,003,576</b>

**COUNTY OF CONTRA COSTA**  
**Notes to the Amended and Restated Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2014**

EX  
01

**5. PROGRAMS FUNDED THROUGH THE STATE OFFICE OF EMERGENCY MANAGEMENT AGENCY (CalEMA)**

The County had program specific audits performed by an independent auditor on the following programs passed through the State Office of Emergency Services:

Grant Title	Grant Number
Regional Anti-Drug Abuse Program	BSCC 614-13
Underserved Victim Advocacy and Outreach	UV13040070
Victim Witness Assistance Program	VW12310070

A copy of the audit report for the above programs can be obtained from the Office of the Auditor-Controller at 625 Court Street, Room 103, Martinez, California, 94553-1282.

**6. REISSUANCE OF THE SINGLE AUDIT REPORT**

The federal expenditures previously reported in the Schedule of Expenditures of Federal Awards for the year ended June 30, 2014 have been amended and restated for the following reasons:

Federal expenditures for the year ended June 30, 2014, as previously reported	\$ 235,657,171
Changes made to the reported federal expenditures:	
Unreported expenditures related to CFDA No. 93.525	8,916,563
Federal expenditures for the year ended June 30, 2014, as amended and restated	\$ 244,573,734

The County added federal expenditures related to CFDA No. 93.525 – State Planning and Establishment Grants for the Affordable Care Act (ACA)’s Exchanges for a federal program that was omitted from the original schedule of expenditures of federal awards. The previously unreported federal expenditures for this program amounted to \$8,916,563.

**COUNTY OF CONTRA COSTA**  
**Revised Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2014**

**Section I      Summary of Auditor's Results**

***Financial Statements:***

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
<input type="checkbox"/> Material weakness(es) identified?	No
<input type="checkbox"/> Significant deficiency(ies) identified?	Yes
Noncompliance material to financial statements noted?	No

***Federal Awards:***

Internal control over major programs:	
<input type="checkbox"/> Material weakness(es) identified?	No
<input type="checkbox"/> Significant deficiency(ies) identified?	None reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133?	No

**COUNTY OF CONTRA COSTA**  
**Revised Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2014**

**Section I Summary of Auditor's Results (Continued)**

Identification of major programs:

- |      |   |  |
|------|---|--|
| (1)  | CFDA No. 10.551<br>CFDA No. 10.561  | SNAP Cluster:<br>Supplemental Nutrition Assistance Program (SNAP)<br>State Administrative Matching Grants for the Supplemental<br>Nutrition Assistance Program     |
| (2)  | CFDA No. 16.738   | Edward Byrne Memorial Justice Assistance Grant Program (JAG)   |
| (3)  | CFDA No. 93.525   | State Planning and Establishment Grants for the Affordable Care<br>Act (ACA)'s Exchanges<br><span style="border: 1px solid black; padding: 0 2px;">E<br/>01</span> |
| (4)  | CFDA No. 93.558   | Temporary Assistance for Needy Families (TANF)   |
| (5)  | CFDA No. 93.568   | Low-Income Home Energy Assistance  |
| (6)  | CFDA No. 93.575<br>CFDA No. 93.596  | CCDF Cluster:<br>Child Care and Development Block Grant<br>Child Care Mandatory and Matching Funds of the Child Care and<br>Development                            |
| (7)  | CFDA No. 93.667<br><span style="border: 1px solid black; padding: 0 2px;">E<br/>01</span> | Social Service Block Grant   |
| (8)  | CFDA No. 93.778   | Medical Assistance Program (Medicaid; Title XIX)   |
| (9)  | CFDA No. 97.044   | Assistance to Firefighters Grant   |
| (10) | CFDA No. 97.067   | Homeland Security Grant Program  |

Dollar threshold used to distinguish between Type A and Type B programs:	\$3,000,000
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Auditee qualified as low-risk auditee?	No
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**COUNTY OF CONTRA COSTA**  
**Revised Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2014**

**Section II      Financial Statement Findings**

**Amended Finding 2014-001      Schedule of Expenditures of Federal Awards Completeness**

***Regulatory or Other Criteria:***

The U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations* (OMB A-133), requires that the County prepare a schedule showing total expenditures for the year for each federal program.

***Condition Identified and Context:***

During our audit, we noted that the following misstatements in its draft schedule of expenditures of federal awards (SEFA):

- FE 01** Homeland Security Grant Program Cluster overstated expenditures by \$4,538,768 due to prior year expenditures being reported twice.
- FE 01** Homeland Security Grant Program Cluster understated the amount of subrecipients by \$136,514 due to the Department not including the expenditures paid to subrecipients.
- FE 01** Amendment to Finding: During fiscal year 2015, the County determined that State Planning and Establishment Grants for the Affordable Care Act (ACA)'s Exchanges were omitted from the SEFA, which understated expenditures by \$8,916,563 due to management oversight.

The County subsequently corrected the expenditure amounts reported for the Homeland Security Grant Program Cluster in its fiscal year 2014 SEFA prior to its issuance. In addition, the inclusion of the ACA program resulted in an additional major program in fiscal year 2014.

***Asserted Cause and Effect:***

The County's Sheriff's Office and Employment and Human Services Department did not carefully review and submit federal expenditures reported in the SEFA to the Office of the Auditor-Controller. Because of the omitted ACA program from the SEFA, the federal expenditures subject to single audit were not audited as required.

The County's SEFA serves as the basis in determining the number of major programs required to be audited in a given fiscal year and inaccuracies have the potential to affect major program determinations.

***Recommendation:***

The County should continue to improve its process for reviewing expenditures reported in the SEFA by requiring department management to review and sign off program expenditures prior to being submitted to the Office of the Auditor-Controller. In addition, the Office of the Auditor-Controller should reconcile the detailed listing of expenditures to the SEFA for each significant federal program prior to the County submitting such detailed listing to its external auditors.

**COUNTY OF CONTRA COSTA**  
**Revised Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2014**

**Finding 2014-001      Schedule of Expenditures of Federal Awards Completeness (Continued)**

***Views of Responsible Officials:***

The Office of the Auditor-Controller incorporated the recommended management signature line on the Fiscal Year End June 30, 2014, grant inventory listing sheets sent to departments for completion. All of the departments responded with grant inventory listing sheets signed by management.

The Office of the Auditor-Controller does not possess the staffing resources necessary to reconcile the SEFA; however, using available resources, the Office of the Auditor-Controller implemented several processes and procedures to promote the quality of the reported SEFA information.

FO  
B1 The Office of the Auditor-Controller reviews the Board of Supervisor's agendas to identify any federal grants that were approved to be applied for during the fiscal year. If approved grants are not on the SEFA, the appropriate department is contacted to determine the status of the grant.

FO  
B1 The Office of the Auditor-Controller compares the current year SEFA to the prior year SEFA to determine if any programs have been deleted. That comparison then is used to investigate the reason for the missing programs.

FO  
B1 The information on the department generated grant inventory sheets is compared to the information on the department generated grant questionnaires. That comparison is then used to investigate any discrepancies.

FO  
B1 The Office of the Auditor-Controller requires departments to provide a schedule of any costs disallowed by grantors.

EV  
D1

The Office of the Auditor-Controller also has organized multiple venues for educating operating departmental staff in Single Audit reporting and compliance.

FO  
B1 On July 30, 2014, the County's external auditors conducted a work session for operating departmental staff to review Single Audit reporting requirements and deficiencies that were detected during the FY June 30, 2013, Single Audit process.

FO  
B1 On February 10, 2015, the Office of the Auditor-Controller sponsored a webinar by the Association of Local Government Auditors entitled *The Supercircular: The Changes Coming in Federal Grant Rules* to proactively provide department personnel with information for the upcoming Single Audit changes.

FO  
B1 On June 10, 2015, the Office of the Auditor-Controller and the County's auditors have scheduled another work session for departmental staff to review Single Audit reporting requirements and deficiencies that were detected during the Fiscal Year End June 30, 2014, Single Audit process.



**COUNTY OF CONTRA COSTA**  
Status of Prior Year Findings  
For the Year Ended June 30, 2014

**Section III Findings and Questioned Costs Related to Federal Awards**

None noted.

**Financial Statement Findings**

**Reference Number:**           **2013-001 – Accounting for OPEB Obligation**

**Condition/Effect:**           When the County adopted the provisions of GASB 45 the County also adopted certain assumptions to be used by the actuary in computing the County’s estimated other postemployment benefit (OPEB) annual required contributions. Management noted that the basis of amortizing the unfunded actuarial accrued liability was incorrect in the last two actuarial valuation reports reported dated January 1, 2010, and January 1, 2012. The basis should have been a level dollar amount 30 years on a closed basis, but instead the actuary used an open basis which understated the annual required contribution and the OPEB obligation. It was also noted that OPEB obligation was not being amortized, which overstated the OPEB liability.

**Status:**                           Corrected.

**Reference Number:**           **2013-002 – IT Governance and General Computer Controls**

**Condition/Effect:**           General computer controls over the access to programs and data should require that a mechanism or procedures be in place to identify and react to risks arising from internal and external sources. The County Department of Information Technology has not computed a formal comprehensive IT risk assessment to help identify the risks to the delivery of IT services and the accuracy and integrity of the County’s financial and personnel data.

**Recommendation:**           The County Chief Information Officer should plan and budget for an independent IT risk assessment to be performed to identify all the possible risks to the County IT department, the delivery of IT services, and the accuracy and integrity of the County financial and personnel data.

**Status:**                           In progress. The County is considering the feasibility of conducting a countywide security audit in phases over multiple years, beginning with the most vulnerable or high-risk systems.

**Reference Number:**           **Amended 2013-003 – Oversight of Independently Operating Departments and Preparation of Schedule of Expenditures of Federal Awards (SEFA)**

**Condition/Effect:**           The SEFA was adjusted during the performance of the audit to correct federal expenditures for 3 programs in an aggregate amount of \$1,748,151 and subrecipients expenditures for 3 programs in an aggregate amounts of \$9,247,411, as a result of inaccurately reported federal expenditures submitted by departments within the County.

**COUNTY OF CONTRA COSTA**

Status of Prior Year Findings

For the Year Ended June 30, 2014

Amendment to Finding: The County amended and restated the SEFA to include \$1,083,199 of expenditures of the ACA program as of March 11, 2016.

**COUNTY OF CONTRA COSTA**

Status of Prior Year Findings  
For the Year Ended June 30, 2014

Recommendation: The County should improve its process for reviewing expenditures reported in the SEFA by requiring department management to review and sign off program expenditures prior to being reported to the Office of the Auditor-Controller. In addition, the Office of the Auditor-Controller should reconcile the detailed listing of expenditures to the SEFA for each significant federal program prior to the County submitting such detailed listing to its external auditors.

Status: In progress. See Finding 2014-001.

**Federal Awards Findings**

**Reference Number:** 2013-004 – *Subrecipient Monitoring*

Program Identification: Edward Byrne Memorial Justice Assistance Grant (CFDA No. 16.804, U.S. Department of Justice Program Number 2009-SB-B9-2404)

Audit Finding: During the review of the County’s compliance with subrecipient monitoring, it was noted that the subrecipients were not properly monitored, and financial and/or single audit reports were not requested by the County from the subrecipients. Also the County does not have a monitoring process in place to ensure that all required quarterly reports are submitted to the County on a timely basis.

Status: Corrected.

**Reference Number:** FA2013-005 – *Subrecipient Monitoring*

Program Identification: Assistance to Firefighters (CFDA No. 97.044, U.S. Department of Homeland Security Program)

Audit Finding: During the review of the County’s compliance with subrecipient monitoring, it was noted that the County did not request financial and/or single audit reports from the subrecipients. The County does not have a monitoring process in place to ensure that all required quarterly reports are submitted to the County on a timely basis.

Status: Corrected.

## ***Supplemental Schedules***



**COUNTY OF CONTRA COSTA**  
**Supplemental Schedule of Expenditures of Federal and State Awards**  
**For the year ending June 30, 2014**

Federal/ State Grantor Pass-through Grantor Program Title	Catalog of Federal Domestic Assistance Number (CFDA)	Grant/ Contract Number	State Expenditures	Federal Expenditures
<b>Federal and State Awards</b>				
U.S. Department of Health & Human Services Passed through CA Dept of Aging				
<b>Aging Cluster</b>				
Special Programs for Aging-Title III Part B Grants for Supportive Services and Senior Centers	93.044	A3-1314-07 A9-1314-07	\$ - -	\$ 268,693 815,964
Special Programs for Aging Title IIIC, Nutrition Services	93.045	A3-1314-07 A9-1314-07	47,958 204,002	315,163 1,115,336
Nutrition Services Incentive Program (NSIP)	93.053	A3-1314-07 A9-1314-07	- -	60,764 246,509
<b>Sub total Aging Cluster</b>			<u>251,960</u>	<u>2,822,429</u>
<b>Other Aging Programs</b>				
Special Programs for Aging-Title III Part D Disease Prevention and Health Promotion Services	93.043	A3-1314-07 A9-1314-07	-	16,100 41,353
National Family Caregiver Support Title III Part E	93.052	A3-1314-07 A9-1314-07	-	98,467 308,505
Special Programs for Aging Title VII A Chapter 2 Long Term Care Ombudsman Services for Older Individuals	93.042	A3-1314-07 A9-1314-07	-	11,388 39,201
Special Programs for Aging Title VII B Chapter 3 Programs for Prevention of Elder Abuse, Neglect and Exploitation	93.041	A3-1314-07 A9-1314-07	-	3,087 9,456
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations (Health Insurance Counseling and Advocacy Program, HICAP)	93.779	H9-1314-07 H3-1314-07	-	99,386 32,348
Medicare Improvements for Patients and Providers Act (MIPPA)	93.071	MI-1314-07	-	15,409
U.S. Department of Agriculture Pass through California Department of Food and Agriculture Senior Farmer's Market Coupons				
	10.576	AP-1314-07	-	25,000
<b>Total Expenditures of Federal and State Awards</b>			<u>\$ 251,960</u>	<u>\$ 3,522,129</u>
<b>State Awards</b>				
California Department of Aging				
Special Deposit Fund-State Facilities Citation Penalties	NA	A3-1314-07 A9-1314-07	\$ 7,044 20,960	
Skilled Nursing Facility Quality and Accountability	NA	A3-1314-07 A9-1314-07	18,572 55,486	
HICAP Reimbursement	NA	H9-1314-07 H3-1314-07	95,086 31,736	
HICAP FUND	NA	H9-1314-07 H3-1314-07	47,531 15,862	
<b>Total Expenditures State Awards</b>			<u>\$ 292,277</u>	

**COUNTY OF CONTRA COSTA**  
**EHSD-Community Services Bureau**  
**Supplemental Schedule of Revenue and Expenditures**  
**DCSD Contract No. 13B-5005 LIHEAP-Weatherization (CFDA # 93.568)**  
**For the period July 1, 2013 through June 30, 2014**

	<u>Amount</u>	<u>Total Reported Amount</u>	<u>Total Budgeted Amount</u>
<b>REVENUE</b>			
Grant Revenue	\$ 695,182	\$ 695,182	\$ 876,933
<b>TOTAL REVENUE</b>	<b><u>695,182</u></b>	<b><u>695,182</u></b>	<b><u>876,933</u></b>
<b>EXPENDITURES</b>			
ADMINISTRATIVE BUDGET			
Administrative Costs	39,016	39,016	67,585
WEATHERIZATION PROGRAM BUDGET			
Intake	49,879	49,879	69,759
Outreach	27,703	27,703	43,600
Training and Technical Assistance	11,950	11,950	43,600
Direct Program Activities	380,658	380,658	563,539
Workers' Compensation	5,189	5,189	16,000
General Operating Expenditures	22,659	22,659	72,850
Total Program Costs	498,038	498,038	809,348
<b>TOTAL EXPENDITURES</b>	<b><u>\$ 537,054</u></b>	<b><u>\$ 537,054</u></b>	<b><u>\$ 876,933</u></b>

**COUNTY OF CONTRA COSTA**  
**EHSD-Community Services Bureau**  
**Supplemental Schedule of Revenue and Expenditures**  
**DCSD Contract No. 13B-5005 (CFDA # 93.568)**  
**LIHEAP EHA-16/INTAKE/ECIP/HEAP**  
**For the period July 1, 2013 through June 30, 2014**

	<u>Amount</u>	<u>Total Reported Amount</u>	<u>Total Budgeted Amount</u>
<b>REVENUE</b>			
Grant Revenue	\$ 589,277	\$ 589,277	\$ 711,030
<b>TOTAL REVENUE</b>	<b><u>589,277</u></b>	<b><u>589,277</u></b>	<b><u>711,030</u></b>
<b>EXPENDITURES</b>			
ASSURANCE 16 BUDGET			
Assurance 16 Activities	73,778	73,778	153,313
ADMINISTRATIVE BUDGET			
Administrative Costs	43,365	43,365	97,880
INTAKE BUDGET			
Intake	154,192	154,192	166,143
OUTREACH BUDGET			
Outreach	62,182	62,182	103,839
TRAINING AND TECHNICAL ASSISTANCE			
Training and Technical Assistance	33,453	33,453	41,536
ECIP/HEAP PROGRAM BUDGET			
ECIP EHCS Diagnostics	10,580	10,580	10,420
ECIP EHCS Cooling Service Repair/Replacement	7,569	7,569	7,500
ECIP EHCS Heating Service Repair/Replacement	42,811	42,811	58,500
ECIP EHCS Water Heater Repair/Replacement	38,032	38,032	40,549
Automation Supplemental	5,245	5,245	31,350
Total ECIP/HEAP Program Budget	<u>104,237</u>	<u>104,237</u>	<u>148,319</u>
<b>TOTAL EXPENDITURES</b>	<b><u>\$ 471,207</u></b>	<b><u>\$ 471,207</u></b>	<b><u>\$ 711,030</u></b>



**COUNTY OF CONTRA COSTA**  
**EHSD-Community Services Bureau**  
**Supplemental Schedule of Revenue and Expenditures**  
**DCSD Contract No. 14B-5005 (CFDA # 93.568)**  
**LIHEAP EHA-16/INTAKE/ECIP/HEAP**  
**For the period July 1, 2013 through June 30, 2014**

	<u>Amount</u>	<u>Total Reported Amount</u>	<u>Total Budgeted Amount</u>
<b>REVENUE</b>			
Grant Revenue	\$ 319,269	\$ 319,269	\$ 915,417
<b>TOTAL REVENUE</b>	<b><u>319,269</u></b>	<b><u>319,269</u></b>	<b><u>915,417</u></b>
<b>EXPENDITURES</b>			
ASSURANCE 16 BUDGET			
Assurance 16 Activities	78,340	78,340	197,712
ADMINISTRATIVE BUDGET			
Administrative Costs	64,241	64,241	149,527
INTAKE BUDGET			
Intake	78,456	78,456	220,962
OUTREACH BUDGET			
Outreach	64,495	64,495	138,101
TRAINING AND TECHNICAL ASSISTANCE			
Training and Technical Assistance	14,894	14,894	55,241
ECIP/HEAP PROGRAM BUDGET			
ECIP EHCS Diagnostics	10,582	10,582	16,300
ECIP EHCS Cooling Service Repair/Replacement	21,350	21,350	15,474
ECIP EHCS Heating Service Repair/Replacement	52,911	52,911	63,300
ECIP EHCS Water Heater Repair/Replacement	26,755	26,755	58,800
Total ECIP/HEAP Program Budget	<u>111,598</u>	<u>111,598</u>	<u>153,874</u>
<b>TOTAL EXPENDITURES</b>	<b><u>\$ 412,024</u></b>	<b><u>\$ 412,024</u></b>	<b><u>\$ 915,417</u></b>

**COUNTY OF CONTRA COSTA**  
**EHSD-Community Services Bureau**  
**Supplemental Schedule of Revenue and Expenditures**  
**DCSD Contract No. 14B-5005 LIHEAP-Weatherization (CFDA # 93.568)**  
**For the period July 1, 2013 through June 30, 2014**

	<u>Amount</u>	<u>Total Reported Amount</u>	<u>Total Budgeted Amount</u>
<b>REVENUE</b>			
Grant Revenue	\$ 464,375	\$ 464,375	\$ 921,106
<b>TOTAL REVENUE</b>	<b><u>464,375</u></b>	<b><u>464,375</u></b>	<b><u>921,106</u></b>
<b>EXPENDITURES</b>			
ADMINISTRATIVE BUDGET			
Administrative Costs	32,389	32,389	73,688
WEATHERIZATION PROGRAM BUDGET			
Intake	21,821	21,821	73,688
Outreach	14,846	14,846	46,055
Training and Technical Assistance	9,984	9,984	46,055
Direct Program Activities	474,398	474,398	621,640
Workers' Compensation	5,000	5,000	10,905
General Operating Expenditures	25,293	25,293	49,075
Total Program Costs	<u>551,342</u>	<u>551,342</u>	<u>847,418</u>
<b>TOTAL EXPENDITURES</b>	<b><u>\$ 583,731</u></b>	<b><u>\$ 583,731</u></b>	<b><u>\$ 921,106</u></b>

**COUNTY OF CONTRA COSTA**  
**EHSD-Community Services Bureau**  
**Supplemental Schedule of Revenue and Expenditures**  
**DCSD Contract No. 13F-3007 CSBG (CFDA # 93.569)**  
**For the period July 1, 2013 through June 30, 2014**

	<u>Amount</u>	<u>Total Reported Amount</u>	<u>Total Budgeted Amount</u>
<b>REVENUE</b>			
Grant Revenue	\$ 580,100	\$ 580,100	\$ 780,601
<b>TOTAL REVENUE</b>	<b><u>580,100</u></b>	<b><u>580,100</u></b>	<b><u>780,601</u></b>
<b>EXPENDITURES</b>			
Administrative Costs:			
Salaries & Wages	51,760	51,760	118,119
Fringe Benefits	33,884	33,884	74,839
Operating Expenses & Equipment	16,109	16,109	32,290
Out of State Travel	5,845	5,845	6,500
Other Costs	48,687	48,687	88,466
Total Administrative Costs	<u>156,285</u>	<u>156,285</u>	<u>320,214</u>
Program Costs:			
Salaries & Wages	159,898	159,898	261,063
Fringe Benefits	37,054	37,054	74,524
Subcontractor Services	105,300	105,300	124,800
Total Program Costs	<u>302,252</u>	<u>302,252</u>	<u>460,387</u>
<b>TOTAL EXPENDITURES</b>	<b><u>\$ 458,537</u></b>	<b><u>\$ 458,537</u></b>	<b><u>\$ 780,601</u></b>

**COUNTY OF CONTRA COSTA**  
**EHSD-Community Services Bureau**  
**Supplemental Schedule of Revenue and Expenditures**  
**DCSD Contract No. 14F-3007 CSBG (CFDA # 93.569)**  
**For the period July 1, 2013 through June 30, 2014**

	<u>Amount</u>	<u>Total Reported Amount</u>	<u>Total Budgeted Amount</u>
<b>REVENUE</b>			
Grant Revenue	\$ 174,445	\$ 174,445	\$ 790,619
<b>TOTAL REVENUE</b>	<b><u>174,445</u></b>	<b><u>174,445</u></b>	<b><u>790,619</u></b>
<b>EXPENDITURES</b>			
Administrative Costs:			
Salaries & Wages	51,425	51,425	86,052
Fringe Benefits	33,160	33,160	55,073
Operating Expenses & Equipment	14,204	14,204	32,164
Out of State Travel	0	0	10,000
Other Costs	53,205	53,205	105,000
Total Administrative Costs	<u>151,994</u>	<u>151,994</u>	<u>288,289</u>
Program Costs:			
Salaries & Wages	116,440	116,440	337,406
Fringe Benefits	31,370	31,370	69,924
Subcontractor Services	8,087	8,087	95,000
Total Program Costs	<u>155,897</u>	<u>155,897</u>	<u>502,330</u>
<b>TOTAL EXPENDITURES</b>	<b><u>\$ 307,891</u></b>	<b><u>\$ 307,891</u></b>	<b><u>\$ 790,619</u></b>

**Contra Costa County  
EHSD-Community Services Bureau  
Schedule of Child Nutritional Program Revenues  
Fiscal year ended June 30, 2014**

**Child and Adult Care Food Program (CACFP)**  
CFDA 10.558

The Child Care food program income represents the assistance received from the Federal government in relation to the maintenance of a subsidized food program. The following is a summary of the total assistance received by the County and the various child development programs to which the funds were allocated for the fiscal year ended June 30, 2014.

	<b>Total Federal Assistance</b>
State Funded Programs:	
General Child Care Program	\$ 141,371
Total CA Preschool Program-CSB	421,688
Other Programs:	
Head Start and Early Head Start	249,812
Total CA Preschool Program-College	122,148
<b>Total Federal Assistance</b>	<b>\$ 935,019</b>