

**COUNTY OF EL DORADO**

**Independent Auditors' Reports on  
Supplemental Information, Compliance,  
and Internal Controls  
(OMB Circular A-128)**

**For the Fiscal Year Ended  
June 30, 1995**

**COUNTY OF EL DORADO  
FOR THE FISCAL YEAR ENDED JUNE 30, 1995**

**TABLE OF CONTENTS**

	<u>Page</u>
Independent Auditors' Report on Schedules of Federal Financial Assistance, Office of Criminal Justice Planning Grants, and Department of Economic Opportunity (DEO) Contracts.....	1
Schedule of Federal Financial Assistance.....	2-11
Notes to Schedule of Federal Financial Assistance.....	12
Schedule of Office of Criminal Justice Planning Grants.....	13
State Department of Economic Opportunity Contracts.....	14-22
Independent Auditors' Report on Internal Control Structure Based on an Audit of General-Purpose Financial Statements Performed in Accordance with Government Auditing Standards.....	23-25
Independent Auditors' Report on Internal Control Structure Used in Administering Federal Financial Assistance Programs.....	26-28
Independent Auditors' Report on Compliance Based on an Audit of General-Purpose Financial Statements Performed in Accordance with Government Auditing Standards.....	29
Independent Auditors' Report on Compliance with Specific Requirements Applicable to Major Federal Financial Assistance Programs.....	30-32
Independent Auditors' Report on Compliance with the General Requirements Applicable to Federal Financial Assistance Programs.....	33-34
Independent Auditors' Report on Compliance with Specific Requirements Applicable to Nonmajor Federal Financial Assistance Program Transactions.....	35
Management Comments.....	36-38
Status of Prior Year Management Comments.....	39-46
Schedule of Single Audit Findings and Recommendations.....	47-55
Status of Prior Year Schedule of Single Audit Findings and Recommendations.....	56-60

Board of Supervisors  
County of El Dorado  
Placerville, California

**INDEPENDENT AUDITORS' REPORT ON**  
**SCHEDULES OF FEDERAL FINANCIAL ASSISTANCE,**  
**OFFICE OF CRIMINAL JUSTICE PLANNING GRANTS, AND**  
**DEPARTMENT OF ECONOMIC OPPORTUNITY (DEO) CONTRACTS**

We have audited the general-purpose financial statements of County of El Dorado, California (County) as of and for the year ended June 30, 1995, and have issued our report thereon dated December 15, 1995. These general-purpose financial statements are the responsibility of County management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit. In our report, our opinion was qualified because we were unable to satisfy ourselves as to the cost of amounts recorded as fixed assets.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget (OMB) Circular A-128, "Audits of State and Local Governments." Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was conducted for the purpose of forming an opinion on the general-purpose financial statements of the County taken as a whole. The accompanying Schedules of Federal Financial Assistance, Office of Criminal Justice Planning Grants, and Department of Economic Opportunity (DEO) Contracts are presented for purposes of additional analysis and are not a required part of the general-purpose financial statements. The information in these schedules has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general-purpose financial statements taken as a whole.

*Smith, Maloney & Gilles*

Certified Public Accountants

Placerville, California  
March 8, 1996

**COUNTY OF EL DORADO, CALIFORNIA  
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 1995**

<u>Federal Grantor/Pass Through Grantor/Program Title</u>	<u>Federal CFDA No</u>	<u>Pass Through Number</u>	<u>Grant Amount</u>	<u>Grant Term</u>	<u>Revenues Recognized</u>	<u>Expenditures</u>
<b>1. U.S. DEPARTMENT OF AGRICULTURE</b>						
<b>A. Passed Through State Department of Aging:</b>						
1a. Elderly Nutrition C-1	10.570	29-9495	41,419	07/01/94-06/30/95	41,419	41,419
1b. Elderly Nutrition C-2	10.570	29-9495	27,996	07/01/94-06/30/95	<u>27,996</u>	<u>27,996</u>
Total Elderly Nutrition	10.570				69,415	69,415
<b>B. Passed Through State Department of Health Services:</b>						
1a. Special Supplemental Food Programs-WIC	10.557	94-19672	242,016	10/01/94-09/30/95	161,609	161,609
1b. Special Supplemental Food Programs-WIC Vouchers	10.557	94-19672	n/a	10/01/94-09/30/95	410,528	410,528
1c. Special Supplemental Food Programs-WIC	10.557	93-17685	254,162	10/01/93-09/30/94	85,067	85,067
1d. Special Supplemental Food Programs-WIC Vouchers	10.557	93-17685	n/a	10/01/93-09/30/94	<u>1,269,600</u>	<u>1,269,600</u>
Total Special Supplemental Food Programs-WIC*					1,926,804	1,926,804
<b>C. Passed Through State Department of Social Services:</b>						
1. Food Stamps*	10.551	n/a	n/a	07/01/94-06/30/95	5,982,784	5,982,784
2a. State Administration Matching Food Stamps	10.561	n/a	n/a	07/01/94-06/30/95	847,349	847,349
2b. Food Stamps Employment and Training	10.561	n/a	n/a	07/01/94-06/30/95	<u>100,627</u>	<u>100,627</u>
Total State Administration Matching Food Stamps	10.561				947,976	947,976
3a. Temporary Emergency Food Assistance Program	10.568	MOU-C64011	23,200	10/01/94-09/30/95	13,859	13,859
3b. Temporary Emergency Food Assistance Program	10.568	MOU-863010	15,000	10/01/93-09/30/94	<u>2,385</u>	<u>2,385</u>
Total Temporary Emergency Food Assistance Program	10.568				16,244	16,244
4a. Temporary Emergency Food Assistance (Commodities)	10.569	MOU-C64011	n/a	10/01/94-09/30/95	31,424	31,424
4b. Temporary Emergency Food Assistance (Commodities)	10.569	MOU-63010	n/a	10/01/93-09/30/94	<u>15,190</u>	<u>15,190</u>
Total Temporary Emergency Food Assistance(Commodities)	10.569				46,614	46,614

**COUNTY OF EL DORADO, CALIFORNIA  
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 1995**

Federal Grantor/Pass Through Grantor/Program Title	Federal CFDA No	Pass Through Number	Grant Amount	Grant Term	Revenues Recognized	Expenditures
<b>D. Passed Through State Department of Education</b>						
1. National School Breakfast Program	10.553	09-10090-0930016-01	n/a	07/01/90-INDEFINITE	13,089	13,089
2. National School Lunch Program	10.555	09-10090-0930016-01	n/a	07/01/90-INDEFINITE	20,672	20,672
<b>E. Passed Through State Controller's Office</b>						
1. Schools and Roads-State*	10.665	n/a	n/a	07/01/94-06/30/95	2,724,950	2,724,950
<b>F. Direct-U.S.F.S.</b>						
Program: Burton-Santini Erosion Control						
1a Meyer Bike I (95116)	95.586	05-88-E02	49,138			
1b Meyer Bike II (95116)	95.586	05-91R0-06	169,254			
1c N Upper Truckee (95120)	95.586	05-91R004 Am #2	275,000			
1d Mandan Apache (95126)	95.586	05-91R0-05 Am #4	513,463		310,366	310,366
1e Black Bart (95125)	95.586	05-89-04 Am #2	140,000		6,648	6,648
1f Mountain Drive (95128)	95.586	05-91-R0-05 Am #2	50,000		26,143	26,143
1g. Mountain Drive (95128)	95.586	Tr from 05-88-E03	95,866		83,517	83,517
1h. Victoria Drive (95129)	95.586	Tr from 05-88-E03	34,134		.	.
1i. Golden Bear (95130)	95.586	19-94-02	5,000		.	.
1j. Angora Creek (95133)	95.586	05-92R0-04 Am #2	112,541		26,594	26,594
1k. Tamarack/Woodland (95134)	95.586	05-92R0-03	10,000		.	.
1m. Valley View (95135)	95.586	05-92R0-02 Am #1	30,000		1,284	1,284
1n. Tahoe Basin Reveg (95136)	95.586	05-92R0-05	20,000		10,255	10,255
1o. WQ Monitoring (95137)	95.586	05-92-R0-06 Am #1	15,000		499	499
1p. Misc ECP/Phase I	95.586	19-93-04 Am#2	52,000		4,656	4,656
Misc ECP/Phase I	95.586	Tr from 05-91R0-05	61,172			
1q. Pioneer Trail III(95139)	95.586	19-94-01	10,000		<u>4,250</u>	<u>4,250</u>
Total Burton-Santini Erosion Control	95.586		1,642,568		474,212	474,212
2. Operating & Financial Plan For Controlled Substances	unknown				15,680	15,680
<b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b>					<u>12,238,440</u>	<u>12,238,440</u>
<b>2. U.S. ENVIRONMENTAL PROTECTION AGENCY</b>						
<b>A. Passed Through State Water Resources Control Board:</b>						
1a. Water Quality Management Planning	66.454	2-049-250-2	69,935	11/01/92-08/31/96	6,812	7,568
1b. Nonpoint Source 201(G)(1)(B)	66.460	NPS1-123-256-0	50,950	05/01/92-10/30/94	27,595	25,095
<b>TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY</b>					<u>34,407</u>	<u>32,663</u>

**COUNTY OF EL DORADO, CALIFORNIA  
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 1995**

<u>Federal Grantor/Pass Through Grantor/Program Title</u>	<u>Federal CFDA No</u>	<u>Pass Through Number</u>	<u>Grant Amount</u>	<u>Grant Term</u>	<u>Revenues Recognized</u>	<u>Expenditures</u>
<b>3. U.S. DEPARTMENT OF EDUCATION</b>						
<b>A. Passed Through State Department of Rehabilitation</b>						
1a. Rehabilitation Services- Title I Part B Sec 110	84.126	18388	62,298	09/01/94-08/30/95	44,812	44,812
1b. Rehabilitation Services- Title I Part B Sec 110	84.126	17425	58,620	08/31/93-08/30/94	<u>8,750</u>	<u>8,750</u>
Total Rehabilitation Services Title I Part B Sec 110	84.126				53,562	53,562
<b>B. Passed Through California State Library</b>						
1. Library Services & Construction	84.154	L-577	525,154	6/26/89-12/31/94	131,288	131,288
<b>C. Passed Through State Department of Alcohol and Drug Programs:</b>						
1. Drug Free Schools & Communities	84.186	n/a	26,000	07/01/95-06/30/95	26,000	26,000
<b>D. Direct</b>						
1a. Library Literacy Program	84.167	R167A40336	26,009	10/1/94-9/30/95	17,505	21,507
1b. Library Literacy Program	84.167	R167A30412	21,700	10/1/93-9/30/94	5,446	5,425
1b. Library Literacy Program (correction to 9394)	84.167	R167A30412	21,700	10/1/93-9/30/94	<u>16,254</u>	<u>16,275</u>
Total Library Literacy	84.167				39,205	43,207
<b>E. Passed Through Department of Education</b>						
1. NET- Child Care DOE	n/a			07/01/94-06/30/95	7,669	7,669
<b>TOTAL DEPARTMENT OF EDUCATION</b>					----- 257,724 -----	----- 261,726 -----
<b>4. U.S. DEPARTMENT OF ENERGY</b>						
<b>A. Passed Through State Department of Economic Opportunity</b>						
1a. Weatherization Program for Low- Income Persons	81.042	95C-8015	40,000	04/01/95-03/31/96	0	0
1b. Weatherization Program for Low- Income Persons	81.042	94C-7015	41,000	04/01/94-03/31/95	<u>41,000</u>	<u>41,000</u>
Total Weatherization Program for Low-Income Persons	81.042				41,000	41,000
<b>TOTAL U.S. DEPARTMENT OF ENERGY</b>					----- 41,000 -----	----- 41,000 -----

**COUNTY OF EL DORADO, CALIFORNIA  
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 1995**

Federal Grantor/Pass Through Grantor/Program Title	Federal CFDA No	Pass Through Number	Grant Amount	Grant Term	Revenues Recognized	Expenditures
<b>5. FEDERAL EMERGENCY MANAGEMENT AGENCY</b>						
<b>A. Passed Through State Office of Emergency Services</b>						
1a. Emergency Management Assistance	83.503	n/a	n/a	10/01/93-09/30/94	2,066	2,066
1b. Emergency Management Assistance	83.503	EMF 95 K0557	31,009	10/01/94-09/30/95	<u>31,000</u>	<u>27,056</u>
<b>Total Emergency Management     Assistance</b>	<b>83.503</b>				<b>33,066</b>	<b>29,122</b>
<b>2a. Disaster Assistance</b>						
		FEMA 1044DR, PA#01791003				
	83.516	SUPPL 0	9,391	1/3/95- 8/5,12/3/95	0	0
	83.516	SUPPL 1	7,645	1/3/95- 2/27/96		0
	83.516	SUPPL 2	3,955	1/3/95- 2/27/96		1,700
	83.516	SUPPL 3	9,983	1/3/95- 2/27/96		2,512
	83.516	SUPPL 4	4,543	1/3/95- 11/7/95,3/6/96		3,454
	83.516	SUPPL 5	0	1/3/95- 3/25/96		0
	83.516	SUPPL 6	2,461	1/3/95- 11/7/95		2,461
	83.516	SUPPL 7	17,413	1/3/95- 12/9/95,4/7/96		5,972
	83.516	SUPPL 8	16,353	1/3/95- 1/16/95, 5/15/96		1,402
	83.516	SUPPL 9	5,790	1/3/95-		1,724
<b>2b. Disaster Assistance</b>						
		FEMA-1046 DR, PA# 01791003				
	83.516	SUPPL 0	1,111	2/13/95-2/24/96	0	0
	83.516	SUPPL 1	1,173	2/13/95-2/24/96	0	539
	83.516	SUPPL 2	835	2/13/95-2/27/96	0	0
	83.516	SUPPL 3	172,182	2/13/95-3/24/96	0	165,898
	83.516	SUPPL 4	2,382	2/13/95-3/26/96	0	1,147
	83.516	SUPPL 5	5,583	2/13/95-3/09/96	0	0
	83.516	SUPPL 6	12,865	2/13/95-3/30/96	0	2,955
	83.516	SUPPL 7	23,820	2/13/95-12/3/95,4/01/96	0	11,241
	83.516	SUPPL 8	18,222	2/13/95-	0	7,296
	83.516	SUPPL 9	40,852	2/13/95-	0	17,501
	83.516	SUPPL 10	1,280	2/13/95-	0	1,280
	83.516	SUPPL 11	7,403	2/13/95-	0	2,251
<b>Total Disaster Assistance</b>	<b>83.516</b>				<b>0</b>	<b>229,333</b>
<b>TOTAL FEDERAL EMERGENCY MANAGEMENT AGENCY</b>					<b>33,066</b>	<b>258,455</b>
<b>6. U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>						
<b>A. Direct:</b>						
1a. Community Partnership Program Income Total Community Ptnrship	93.194	C-H6SPO3257A EIN 1946000511A1	1,655,861	09/30/90-12/31/95	319,982 <u>134</u>	319,982 <u>134</u>
	93.194				320,116	320,116
2. Rural Health Outreach	93.912	3-CSD000238A	220,558	9/1/94-9/1/97	135,693	135,693

**COUNTY OF EL DORADO, CALIFORNIA  
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 1995**

<u>Federal Grantor/Pass Through Grantor/Program Title</u>	<u>Federal CFDA No</u>	<u>Pass Through Number</u>	<u>Grant Amount</u>	<u>Grant Term</u>	<u>Revenues Recognized</u>	<u>Expenditures</u>
<b>B. Passed Through State Department of Economic Opportunity:</b>						
1a. L.I.H.E.A.P.-ECIP	93.568	94BD-6017E	152,012	01/01/94-12/31/94	54,902	54,902
1b. L.I.H.E.A.P.-ECIP	93.568	94BD-6016E	96,647	01/01/94-12/31/94	51,051	51,051
1c. L.I.H.E.A.P.-ECIP	93.568	95BD-7017E	140,863	01/01/95-12/31/95	99,058	99,058
1d. L.I.H.E.A.P.-ECIP	93.568	95BD-7016E	85,312	01/01/95-12/31/95	22,725	22,725
1e. L.I.H.E.A.P.-WX	93.568	94BD-6017W	146,665	01/01/94-12/31/94	59,746	59,746
Program/interest income	93.568	94BD-6017W		01/01/94-12/31/94		26,064
1f. L.I.H.E.A.P.-WX	93.568	94BD-6016W	81,645	01/01/94-12/31/94	79,502	79,502
1g. L.I.H.E.A.P.-WX	93.568	95BD-7017W	69,816	01/01/95-12/31/95	69,154	69,154
1h. L.I.H.E.A.P.-WX	93.568	95BD-7016W	65,169	01/01/95-12/31/95	1,431	1,431
Total L.I.H.E.A.P.	93.568				<u>437,569</u>	<u>463,633</u>
2a. Community Services Block Grant	93.569	94F-1109	160,000	01/01/94-12/31/94	103,879	103,789
Program/Interest Income	93.569	94F-1109		01/01/94-12/31/94		590
2b. Community Services Block Grant	93.569	95F-1209	160,000	01/01/95-12/31/95	<u>56,209</u>	<u>56,209</u>
Total Community Services Block Grant	93.569				160,088	160,588
3a. Emergency Community Services Homeless Grant	93.572	94J-9811	4,058	07/01/94-06/30/95	<u>4,058</u>	<u>4,058</u>
Total Emergency Community Services Homeless Grant	93.572				4,058	4,058
<b>C. Passed Through State Department of Aging</b>						
1. Title III, Part G Elder Abuse Prevention	93.041	29-9495	3,133	07/01/94-06/30/95	3,133	3,133
2. Title III, Part A-Long Term Care Ombudsman Services	93.042	29-9495	1,827	07/01/94-06/30/95	1,827	1,827
3. Title III, Part F Preventive Health Services	93.043	29-9495	18,511	07/01/94-06/30/95	18,511	18,511
4. Title III, Part B-Supportive Services and Senior Centers	93.044	29-9495	186,821	07/01/94-06/30/95	186,821	186,821
5a. Title III, Part C-Nutrition Services (C1)	93.045	29-9495	230,263	07/01/94-06/30/95	230,263	230,263
5b. Title III, Part C-Nutrition Services (C2)	93.045	29-9495	57,911	07/01/94-06/30/95	<u>57,911</u>	<u>57,911</u>
Total Title III, Part C Nutrition Services	93.045				288,174	288,174
6. Title III, Part D-In Home Services for Frail Older Individuals	93.046	29-9495	5,278	07/01/94-06/30/95	5,278	5,278



**COUNTY OF EL DORADO, CALIFORNIA  
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 1995**

Federal Grantor/Pass Through Grantor/Program Title	Federal CFDA No	Pass Through Number	Grant Amount	Grant Term	Revenues Recognized	Expenditures
<b>D. Passed Through State Department of Social Services</b>						
1a CWS IVB FPSP	93.556	n/a	n/a	07/01/94-06/30/95	39,054	39,054
1b. Assistance Payments-- Maintenance Assistance	93.560	n/a	n/a	07/01/94-06/30/95	5,596,147	5,596,147
1c. Assistance Payments-- Maintenance Assistance (Admin)	93.560	n/a	n/a	07/01/94-06/30/95	1,499,153	1,499,153
1d. Assistance Payments-- Maintenance Assistance (Fraud)	93.560	n/a	n/a	07/01/94-06/30/95	82,283	82,283
1e. Assistance Payments-- IVA Child Care	93.560	n/a	n/a	07/01/94-06/30/95	<u>63,738</u>	<u>63,738</u>
Total Assistance Payments-- Maintenance Assistance*	93.560				7,241,321	7,241,321
2. IVF JOBS	93.561	n/a	n/a	07/01/94-06/30/95	352,231	352,231
JOBS Wagner Peyser	-	n/a	n/a	07/01/94-06/30/95	<u>7,669</u>	<u>7,669</u>
Total JOBS	93.561				359,900	359,900
3a. Child Support Enforcement (Incentives)	93.563	n/a	n/a	07/01/94-06/30/95	429,332	429,332
3b. Child Support Enforcement-Admin (Supplemental FY 92/93)	93.563	n/a	n/a	07/01/92-06/30/93	68,993	68,993
3c. Child Support Enforcement-Admin	93.563	n/a	n/a	07/01/93-06/30/94	(413)	(413)
3d. Child Support Enforcement-Admin	93.563	n/a	n/a	07/01/94-06/30/95	<u>2,537,974</u>	<u>2,537,974</u>
Total Child Support Enforce- ment*	93.563				3,035,886	3,035,886
4. State Legalization Impact Assistance Grants (SLIAG)	93.565	n/a	n/a	07/01/94-06/30/95	0	0
5. Child Welfare Services IVB	93.645	n/a	n/a	07/01/94-06/30/95	100,623	100,623
6a. Refugee Assistance	93.566	n/a	n/a	07/01/94-06/30/95	0	0
6b. Refugee Assistance (Adm)	93.566	n/a	n/a	07/01/94-06/30/95	<u>2,630</u>	<u>2,630</u>
Total Refugee Assistance	93.566				2,630	2,630
7a. Foster Care-Title IV-E	93.658	n/a	n/a	07/01/94-06/30/95	1,078,668	1,078,668
7c. Foster Care-Title IV-E (Admin)	93.658	n/a	n/a	07/01/94-06/30/95	423,130	423,130
7d. Foster Care-Title IV-E Trng	93.658	n/a	n/a	07/01/94-06/30/95	<u>32,467</u>	<u>32,467</u>
Total Foster Care Title IVE*	93.658				1,534,265	1,534,265
8a. Adoption Assistance	93.659	n/a	n/a	07/01/94-06/30/95	104,068	104,068
8b. Adoption Assistance (Admin)	93.659	n/a	n/a	07/01/94-06/30/95	48,440	48,440
8c. Adoption Assistance Trng	93.659	n/a	n/a	07/01/94-06/30/95	<u>577</u>	<u>577</u>
Total Adoption Assistance	93.659				153,085	153,085

**COUNTY OF EL DORADO, CALIFORNIA  
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 1995**

Federal Grantor/Pass Through Grantor/Program Title	Federal CFDA No	Pass Through Number	Grant Amount	Grant Term	Revenues Recognized	Expenditures
9. Child Abuse Challenge Grant	93.672	n/a	14,149	10/01/93-09/30/95	<u>14,148</u>	<u>14,148</u>
Total Child Abuse Challenge Grant	93.672				14,148	14,148
10. Independent Living Skills	93.674	n/a	n/a	07/01/94-06/30/95	9,495	9,495
 <b>E. Passed Through State Department of Health Services</b>						
1. AIDS Activity (STD)	93.118	94-20005	10,000	07/01/94-06/30/95	10,000	10,000
2a. Medical Assistance Program (CHDP)	93.778	n/a	n/a	07/01/94-06/30/95	43,143	43,143
2b. Medical Assistance Program (EPSDT)	93.778	n/a	n/a	07/01/94-06/30/95	13,005	13,005
2c. Medical Assistance Program -CCS)	93.778	n/a	n/a	07/01/94-06/30/95	70,983	70,983
2d. Medical Assistance Program	93.778	92-16141	47,850	03/01/93-06/30/95	40,944	6,274
2e. Medical Assistance Program SB910	93.778	92-16055	200,000	07/01/92-06/30/93	(179,057)	(99,425)
2f. Medical Assistance Program SB910	93.778	92-16055	500,000	07/01/93-06/30/94	(75,032)	(141,851)
2g. Medical Assistance Program (through 12/31/95)	93.778	94-20502	660,000	07/01/94-06/30/95	0	64,189
2h. MAC -Social Services	93.778	n/a	n/a	07/01/94-06/30/95	0	86,950
2i. Medical Assistance Program DSS	93.778	n/a	n/a	07/01/94-06/30/95	735,749	735,749
2j. Medical Assistance Program (Medi-Cal Welfare)	93.778	n/a	n/a	07/01/94-06/30/95	<u>150,961</u>	<u>150,961</u>
Total Medical Assistance Program*	93.778				800,696	929,978
3. HIV CARE/HOPWA	93.917	94-19874	206,306	07/01/94-06/30/95	199,033	199,033
4a. Preventive Health Services Block Grant	93.991	n/a	7,414	10/01/94-9/30/95	5,562	5,559
4b. Preventive Health Services Block Grant	93.991	n/a	7,397	10/01/93-9/30/94	<u>1,850</u>	<u>1,850</u>
Total Preventive Health Services Block Grant	93.991				7,412	7,409
5a. Maternal & Child Health Block Grant	93.994	94-19550	81,339	07/01/94-06/30/95	79,454	79,454
5b. CPO	93.994		108,458	07/01/94-06/30/95	<u>78,009</u>	<u>78,009</u>
Total Maternal & Child Health Block Grant	93.994				157,463	157,463

**COUNTY OF EL DORADO, CALIFORNIA  
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 1995**

Federal Grantor/Pass Through Grantor/Program Title	Federal CFDA No	Pass Through Number	Grant Amount	Grant Term	Revenues Recognized	Expenditures
<b>F. Passed Through State Department of Mental Health</b>						
1. McKinney Projects for Assistance in Transition from Homelessness	93.150	n/a	12,134	07/01/94-06/30/95	12,134	12,134
2. Substance Abuse & Mental Health Services Admin.	93.958	n/a	59,860	07/01/94-06/30/95	59,860	43,410
<b>G. Passed Through State Department of Alcohol and Drug Abuse Programs:</b>						
1a. Medical Assistance Program	93.778	DMC 09-94	216,880	07/01/94-06/30/95	223,777	223,777
1b. Medical Assistance Program	93.778	DMC09-94	58,249	07/01/94-06/30/95	<u>46,875</u>	<u>46,875</u>
Total Medical Assistance*	93.778				270,652	270,652
2a. Substance Abuse Prevention and Treatment Block Grant	93.959	n/a	601,707	7/01/94-06/30/95	601,707	601,707
<b>TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>					----- 16,455,432 -----	----- 16,594,825 -----
<b>7. U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>						
<b>A. Passed Through State Department of Housing and Community Development:</b>						
1a. Lower Income Housing Assistance (Sec 8) Certificates-Admin	14.857	SF 1903 CA30-E151-002-009	549,048	7/1/94-6/30/95	69,797	67,114
(Sec 8) Certificates-Project	14.857	CA30-E151-002-009			<u>489,520</u>	<u>440,600</u>
Total Section 8 Rental Certificate Program	14.857				559,317	507,714
1b. Lower Income Housing Assistance (Sec 8) Vouchers Admin	14.855	SF 1903 CA30-V151-001-006	647,527	7/1/94-6/30/95	51,550	49,862
(Sec 8) Vouchers Project	14.855	CA30-V151-001-006			<u>601,618</u>	<u>351,461</u>
Total Section 8 Rental Voucher Program	14.855				653,168	401,323
2a. Community Development Block Grant/State's Program	14.228	93-EDBG-217	483,750	02/17/93-09/30/95	28,818	0
Interest on Advance and Program Income				07/01/94-06/30/95	265	0
2b. Community Development Block Grant/State's Program	14.228	89-EDBG-082	324,500	05/15/89-06/30/91	-	-
Program Income	14.228	89-EDBG-082		07/01/95-06/30/95	89,559	-
2c. Community Development Block Grant/State's Program	14.228	93-STBG-740	14,000	12/01/93-4/30/95	2,300	2,300
2d. Community Development Block Grant (P&T)	14.228	94-STBG-845	21,000	12/01/94-12/31/95	13,200	13,200

**COUNTY OF EL DORADO, CALIFORNIA  
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 1995**

<u>Federal Grantor/Pass Through Grantor/Program Title</u>	<u>Federal CFDA No</u>	<u>Pass Through Number</u>	<u>Grant Amount</u>	<u>Grant Term</u>	<u>Revenues Recognized</u>	<u>Expenditures</u>
2e. Community Development						
Block Grant Rehab	14.228	94-STBG-792	500,000	10/01/94-04/30/97	<u>3,500</u>	<u>3,500</u>
Total Community Development						
Block Grant/State's Program	14.228				137,642	19,000
<b>TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>					<u>1,350,127</u>	<u>928,037</u>
<b>8. U.S. DEPARTMENT OF INTERIOR</b>						
A. Direct-Bureau of Land Management						
1. Payment In-Lieu of Taxes	n/a	n/a		07/01/94-06/30/95	39,729	39,729
<b>TOTAL U.S. DEPARTMENT OF INTERIOR</b>					<u>39,729</u>	<u>39,729</u>
<b>9. U.S. DEPARTMENT OF JUSTICE</b>						
A. Passed Through State Office of Criminal Justice Planning (See accompanying schedule of OCJP grants)						
1. Juvenile Justice and Delinquency Prevention (Teen Court)	16.540	JV94010090	100,000	10/1/94-9/30/95	72,188	72,188
2. Victim Witness Assistance Program	16.575	VW94150090	102,263	07/01/94-06/30/95	102,262	102,262
3a. Anti-Drug Abuse Act of 1988	16.579	DC94020090	68,499	07/01/94-06/30/95	63,706	63,706
3b. Anti-Drug Abuse Act of 1988	16.579	DC94A20090	100,105	07/01/94-06/30/95	100,105	100,105
3c. Anti-Drug Abuse Act of 1988 (Marijuana Suppression) Program Income/Personnel	16.579	MS94020090	211,250	07/01/94-06/30/95	211,250	211,250
Total Anti-Drug Abuse Act of 1988	16.579	MS94020090	8,391	07/01/94-06/30/95	<u>5,391</u>	<u>5,391</u>
<b>TOTAL U.S. DEPARTMENT OF JUSTICE</b>					<u>554,902</u>	<u>554,902</u>
<b>10 U.S. DEPARTMENT OF TRANSPORTATION</b>						
A. Direct:						
1a. Airport Improvement Program	20.106	3-06-0188-06	1,250,365	6/94-	107,820	107,820

**COUNTY OF EL DORADO, CALIFORNIA  
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 1995**

<u>Federal Grantor/Pass Through Grantor/Program Title</u>	<u>Federal CFDA No</u>	<u>Pass Through Number</u>	<u>Grant Amount</u>	<u>Grant Term</u>	<u>Revenues Recognized</u>	<u>Expenditures</u>
<b>B. Passed Through State Department of Transportation</b>						
1a. HES-Hazard Elimination	20.205	STPLHG-5925(005)	270,000	12/93-no time limit	181,568	181,568
1b. HES-Hazard Elimination	20.205	STPLHG-5925(006)	40,000	4/94-no time limit	32,139	32,139
1c. HES-Hazard Elimination	20.205	STPLHG-5925(007)	77,000	11/94-no time limit	61,592	61,592
1d. HBRR	20.205	BRLO 5925(015)	97,205	5/95-no time limit	97,205	97,205
1e. ISTEА	20.205	STPL-5925(002)	2,226,051	11/88-no time limit	52,025	52,025
1f. TEА Transportation Enhancement Activities	20.205	STPLE-5925(004)	57,400		<u>47,525</u>	<u>47,525</u>
Total Highway Planning/Construction Program	20.205				472,054	472,054
<b>C. Passed through State Office of Traffic Safety</b>						
1a. State and Comm. Highway Safety	20.600	OP9406			29,805	29,805
1b. State and Comm. Highway Safety (correct FY 9394)	20.600	AL9421	25,836	2/01/94-9/30/94	16,446	16,446
1b. State and Comm. Highway Safety	20.600	AL9421	25,836	2/01/94-9/30/94	9,390	9,390
1b. State and Comm. Highway Safety	20.600	AL9421	40,836	10/01/94-9/30/95	<u>16,724</u>	<u>16,724</u>
Total State and Comm Highway Safety	20.600				72,365	72,365
<b>TOTAL U.S. DEPARTMENT OF TRANSPORTATION</b>					652,239	652,239
<b>11 CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</b>						
<b>A. Passed Through California Conservation Corps</b>						
1. Americorps-Grant	94.006	95-5310-179	595,210	10/15/94-10/14/95	384,904	384,904
Program Income	94.006		45,258		<u>37,883</u>	<u>37,883</u>
Total Americorps	94.006				422,787	422,787
<b>TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</b>					422,787	422,787
<b>TOTAL FEDERAL FINANCIAL ASSISTANCE</b>					32,079,852	32,024,803

\* Represents major Federal Financial Assistance Program

**COUNTY OF EL DORADO**  
**NOTES TO SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 1995**

**NOTE A: SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE**

General

The accompanying Schedule of Federal Financial Assistance presents the activity of all federal financial assistance programs of the County. Federal financial assistance received directly from federal agencies, as well as federal financial assistance passed through other government agencies, is included on the schedule.

Basis of Accounting

The accompanying Schedule of Federal Financial Assistance has been prepared on the modified accrual basis of accounting.

**NOTE B: CDBG DIRECT LOANS**

A loan funded through the Community Development Block Grant program, for which the federal government is at risk, carried a balance of \$91,337 as of June 30, 1995.

**COUNTY OF EL DORADO, CALIFORNIA  
SCHEDULE OF OFFICE OF CRIMINAL JUSTICE PLANNING GRANTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 1995**

<u>Program/Grant Number/Grant Period</u>	<u>Costs Claimed</u>	<u>Costs Accepted</u>	<u>Costs Questioned</u>
<b>West Slope Narcotic Task Force</b>			
Grant #DC94020090			
(07/01/94-06/30/95 through request #4)			
Personnel services	58,115	58,115	
Operating expenses	<u>5,591</u>	<u>5,591</u>	_____
Total expenditures	<u>63,706</u>	<u>63,706</u>	_____
<b>Tahoe Basin Narcotic Task Force</b>			
Grant #DC94A20090			
(07/01/94-06/30/95)			
Personnel services	41,751	41,751	
Operating expenses	<u>58,354</u>	<u>58,354</u>	_____
Total expenditures	<u>100,105</u>	<u>100,105</u>	_____
<b>Marijuana Suppression Program</b>			
Grant #MS94020090			
(07/01/94-06/30/95)			
Personnel services	193,773	193,773	
Operating expenses	<u>17,477</u>	<u>17,477</u>	_____
Total expenditures	<u>211,250</u>	<u>211,250</u>	_____
Program Income/Personnel	<u>5,391</u>	<u>5,391</u>	_____
<b>Teen Court Project</b>			
Grant #JV94010090			
(10/01/94-09/30/95 through 06/30/95)			
Personnel services	58,230	58,230	
Operating expenses	<u>13,958</u>	<u>13,958</u>	_____
Total expenditures	<u>72,188</u>	<u>72,188</u>	_____
<b>Victim/Witness Assistance Program</b>			
Grant VW94150090			
(07/01/94-06/30/95)			
Personnel Services	100,284	100,284	
Operating Services	<u>1,978</u>	<u>1,978</u>	_____
Total expenditures	<u>102,262</u>	<u>102,262</u>	_____
Total, all grants	<u>\$554,902</u>	<u>\$554,902</u>	

**County of El Dorado, California**  
**Supplemental Statement of Revenues and Expenditures**  
**DEO Contract No. 94F-1109 (CSBG)**  
**For The Period Jan. 1, 1994 through Dec. 31, 1994**

<i>Description</i>	<i>1/1/94 Through 6/30/94</i>	<i>7/1/94 Through 12/31/94</i>	<i>Total Reported Expenditures</i>
<b><i>Revenues</i></b>			
Grant Revenue	56,211	103,789	160,000
Interest/Program Income		590	590
Total Revenues	<u>56,211</u>	<u>104,379</u>	<u>160,590</u>
<b><i>Expenditures</i></b>			
Personnel Costs:			
Salaries & Wages	41,650	72,446	114,096
Fringe Benefits/Payroll Taxes	11,366	21,910	33,275
Sub-Total Personnel Costs	<u>53,016</u>	<u>94,356</u>	<u>147,372</u>
Non-Personnel Costs:			
Travel	833	747	1,580
Space Cost Rental	0	0	0
Consumable Supplies	0	3,892	3,892
Lease/Purch Equip	405	76	481
Consultant Services	0	0	0
Other Costs	1,957	5,309	7,266
Sub-Total Non-Personnel Costs	<u>3,195</u>	<u>10,024</u>	<u>13,219</u>
<b>Total Costs</b>	<u>56,211</u>	<u>104,380</u>	<u>160,590</u>
Revenues over (under) costs			<u>0</u>



**County of El Dorado, California**  
**Supplemental Statement of Revenues and Expenditures**  
**DEO Contract No. 94J-9811 (EHP)**  
**For The Period July 1, 1994 through June 30, 1995**

<i>Description</i>	<i>1/1/94 Through 6/30/94</i>	<i>7/1/94 Through 6/30/95</i>	<i>Total Reported Expenditures</i>
<b><u>Revenues</u></b>			
Grant Revenue	0	4,058	4,058
Interest/Program Income		0	0
Total Revenues	<u>0</u>	<u>4,058</u>	<u>4,058</u>
<b><u>Expenditures</u></b>			
Personnel Costs:			
Salaries & Wages	0	2,463	2,463
Fringe Benefits/Payroll Taxes	0	657	657
Sub-Total Personnel Costs	<u>0</u>	<u>3,120</u>	<u>3,120</u>
Non-Personnel Costs:			
Travel	0	12	12
Space Cost Rental	0	0	0
Consumable Supplies	0	713	713
Lease/Purch Equip	0	0	0
Consultant Services	0	0	0
Other Costs	0	213	213
Sub-Total Non-Personnel Costs	<u>0</u>	<u>938</u>	<u>938</u>
<b>Total Costs</b>	<u>0</u>	<u>4,058</u>	<u>4,058</u>
Revenues over (under) costs			<u>0</u>

**County of El Dorado, California**  
**Supplemental Statement of Revenues and Expenditures**  
**DEO Contract No. 94BD-6016 (LIHEAP - ECIP)**  
**For The Period Jan. 1, 1994 through Dec. 31, 1994**

<i>Description</i>	<i>1/1/94 Through 6/30/94</i>	<i>7/1/94 Through 12/31/94</i>	<i>Total Reported Expenditures</i>
<b><i>Revenues</i></b>			
Grant Revenue	25,559	51,051	76,610
Interest/Program Income	0	0	0
Total Revenues	<u>25,559</u>	<u>51,051</u>	<u>76,610</u>
<b><i>Expenditures</i></b>			
<b><i>Administration:</i></b>			
Salaries & Wages	543	907	1,450
Fringe Benefits	165	181	346
Facilities	0	0	0
Utilities	75	78	153
Equipment	0	380	380
Telephone - Communications	63	37	100
Travel	30	17	47
Accounting	0	0	0
Audit Costs	0	0	0
Insurance - Bonding	144	322	466
Office Supplies	101	112	213
Miscellaneous	0	0	0
- Printing	0	0	0
- Postage	90	148	238
Total Administration Costs	<u>1,211</u>	<u>2,182</u>	<u>3,393</u>
<b><i>Program:</i></b>			
Outreach	381	259	640
Intake	4,433	2,847	7,280
Client Education & Counseling	3,273	2,229	5,502
Miscellaneous	0	0	0
Client Assistance	16,210	43,585	59,795
Total Program Costs	<u>24,297</u>	<u>48,920</u>	<u>73,217</u>
<b>Total Costs</b>	<u>25,508</u>	<u>51,102</u>	<u>76,610</u>
Revenues over (under) costs			<u>0</u>

**County of El Dorado, California**  
**Supplemental Statement of Revenues and Expenditures**  
**DEO Contract No. 94BD-6016 (LIHEAP - WX)**  
**For The Period Jan. 1, 1994 through Dec. 31, 1994**

<i>Description</i>	<i>1/1/94 Through 6/30/94</i>	<i>7/1/94 Through 12/31/94</i>	<i>Total Reported Expenditures</i>
<b><u>Revenues</u></b>			
Grant Revenue	2,143	79,502	81,645
Interest/Program Income	0	0	0
Total Revenues	<u>2,143</u>	<u>79,502</u>	<u>81,645</u>
<b><u>Expenditures</u></b>			
<b>Administration:</b>			
Salaries & Wages	279	533	812
Fringe Benefits	61	130	191
Facilities	0	0	0
Utilities	28	128	156
Equipment	0	0	0
Telephone - Communications	0	114	114
Travel	0	20	20
Accounting	0	0	0
Audit Costs	0	0	0
Insurance - Bonding	117	271	388
Office Supplies	111	25	136
Miscellaneous	0	0	0
- Printing	0	24	24
- Postage	1	2	3
Total Administration Costs	<u>597</u>	<u>1,247</u>	<u>1,844</u>
<b>Program:</b>			
Outreach	35	1,319	1,354
Intake	47	1,794	1,841
Client Education/Counseling	35	1,319	1,354
Assessment	116	4,397	4,513
Equipment - Small Tools	131	508	639
WX Materials	416	24,844	25,260
Labor	930	35,216	36,146
Travel/Transportation	0	322	322
Maintenance & Repair	123	125	248
Total Program Costs	<u>1,833</u>	<u>69,844</u>	<u>71,677</u>
<b>Total Costs</b>	<u>2,430</u>	<u>71,091</u>	<u>73,521</u>
Revenues over (under) costs			<u>8,124</u>

County of El Dorado, California  
**Supplemental Summary of Measure Credit Values Installed**  
**DEO Contract No. 94BD-8016 (WX Alpine County)**  
**For The Period Jan. 1, 1994 through Dec. 31, 1994**

#	Description	1/1/94 Through 6/30/94			7/1/94 through 12/31/94			Rate	1/1/94 thru 6/30/94	1/1/94 thru 6/30/94	Total Amount
		#D	UM	R	#D	UM	R				
1.	Outreach	2			76			25	50	1900	1,950.00
2.	Intake	2			76			25	50	1900	1,950.00
3.	Non-Blower Door Assessment (with attic)	2			31			50	100	1550	1,650.00
4.	Non-Blower Door Assessment (w/o attic)	0			36			35	0	1260	1,280.00
5.	Client Education (Unweatherized)	2			76			40	80	3040	3,120.00
6.	Client Education (Previously weatherized)	0			0			25	0	0	0.00
7.	Safety Check of Combustion Appliances	0			7			45	0	315	315.00
8.	Blower Door Test	0			9			60	0	540	540.00
9.	Duct Leakage Test	0			7			35	0	245	245.00
<b>MANDATORY MEASURES</b>											
1.	Comb App Safety Hazard Repair/Replace										
2.	Glass Replacement	0	0	0	18	1365	1210.97		0	2575.97	2,575.97
3.	Duct and Register Repair/Replacement	0	0	0	8	542.5	99.4		0	641.9	641.90
4.	Minor Envelope Repair	2	280	15.45	76	11025	6026.62		295.45	17051.62	17,347.07
5.	Evap Cooler/A/C Vent Cover, Per Cover	0	0		7	7		53	0	371	371.00
6.	Attic Venting	0	0	0	2	175	29.8		0	204.8	204.80
7. a.	Ceiling Insulation R11	0	0		1	1250		0.32	0	400	400.00
7. b.	Kneewall Insulation R11	0	0		1	420		0.42	0	176.4	176.40
7. c.	Ceiling Insulation R19	0	0		3	3728		0.42	0	1565.76	1,565.76
7. d.	Kneewall Insulation R19	0	0		0	0		0.48	0	0	0.00
7. e.	Ceiling Insulation R30	0	0		1	460		0.48	0	220.8	220.80
7. f.	Ceiling Insulation R38	0	0		0	0		0.55	0	0	0.00
8.	Low-Flow Showerhead, Per Showerhead	2	2		64	79		21	42	1659	1,701.00
9.	Hot Water Faucet Restrictor, Per Device	2	5		71	153		6.4	32	979.2	1,011.20
10.	Door Weath/Strip, Per Hinged Ent Door	2	4		66	133		32	128	4256	4,384.00
11.	Water Heater Blanket, Per Blanket	2	2		27	27		27	54	729	783.00
12.	Water Heater Pipe Wrap	2	20		51	346		1.6	32	553.6	585.60
13.	Duct Wrap	0	0		1	19		2.15	0	40.85	40.85
14.	Switch/Outlet Gaskets, Per Dwelling	2			76			26.5	53	2014	2,067.00
15.	Caulking, Per Dwelling	2	70	12.4	76	2415	704.5		82.4	3119.5	3,201.90
16.	Nondoor Weatherstripping	0	0		13	190		1.6	0	304	304.00
<b>OPTIONAL MEASURES</b>											
1.	Ceiling Fans, Per Dwelling	2	140	144.4	69	4830	5206.4		284.4	10036.4	10,320.80
2.	Evaporative Cooler Repair	0	0	0	11	385	236		0	621	621.00
3.	Filter Rep for A/C or Fum, Filters Only	0			0			16	0	0	0.00
4.	Filter Rep for A/C or Fum, Filters + Rep Sig	2			21			21	42	441	483.00
5.	Floor Foundation Venting	0	0	0	0	0	0				0.00
6.	Floor Insulation (+36") Clearance	0	0		0	0		0.64	0	0	0.00
7.	Floor Insulation (-36") Clearance	0	0		0	0		0.74	0	0	0.00
8.	Electric Water Heater Timer, Per Timer	0	0		28	28		90	0	2520	2,520.00
9.	Setback Thermostat, Per Dwelling	0			0			127	0	0	0.00
10.	Shadescreen	2	234		40	2243		2.65	620.1	5943.95	6,564.05
11.	Shutters	0	0		0	0		4.8	0	0	0.00
12. a.	Storm Window Operable (Vinyl)	0	0		30	1830		4.8	0	8784	8,784.00
12. b.	" " Operable (Polycarb)	0	0		0	0		5.25	0	0	0.00
12. c.	" " Operable (Glass)	0	0		0	0		6.9	0	0	0.00
12. d.	" " Fixed	0	0		18	849		2.4	0	2037.6	2,037.60
13.	Tinted Film	0	0		0	0		2.85	0	0	0.00
14.	Wall Insulation	0	0		3	304		0.85	0	258.4	258.40
15.	Wood Fueled Space Heater, Per Dwelling	0	0	0	0	0	0		0	0	0.00
16.	Vented Heating Source Replacement	0	0	0	0	0	0		0	0	0.00
17.	Heating Source Repair, Per Dwelling	0	0	0	0	0	0		0	0	0.00
18.	Air Conditioning Unit Repair, Per Dwelling	0	0	0	0	0	0		0	0	0.00
	Mileage		372			2805		0.53	197.16	1486.65	1,683.81
	Homes	0			76						
	Materials	0			19500.87						81,884.91

**County of El Dorado, California**  
**Supplemental Statement of Revenues and Expenditures**  
**DEO Contract No. 94BD-6017 (LIHEAP - ECIP)**  
**For The Period Jan. 1, 1994 through Dec. 31, 1994**

<i>Description</i>	<i>1/1/94 Through 6/30/94</i>	<i>7/1/94 Through 12/31/94</i>	<i>Total Reported Expenditures</i>
<b><i>Revenues</i></b>			
Grant Revenue	97,110	54,902	152,012
Interest/Program Income	0	0	0
Total Revenues	<u>97,110</u>	<u>54,902</u>	<u>152,012</u>
<b><i>Expenditures</i></b>			
<b><i>Administration:</i></b>			
Salaries & Wages	772	1,392	2,164
Fringe Benefits	212	289	501
Facilities	0	0	0
Utilities	227	213	440
Equipment	744	-200	544
Telephone - Communications	188	135	323
Travel	1	36	37
Accounting	0	0	0
Audit Costs	0	0	0
Insurance - Bonding	232	504	736
Office Supplies	259	208	467
Miscellaneous	0	0	0
- Printing	0	4	4
- Postage	86	62	148
Total Administration Costs	<u>2,721</u>	<u>2,643</u>	<u>5,364</u>
<b><i>Program:</i></b>			
Outreach	532	503	1,035
Intake	6,010	6,305	12,315
Client Education & Counseling	4,465	4,226	8,691
Miscellaneous	0	0	0
Client Assistance	85,524	39,083	124,607
Total Program Costs	<u>96,531</u>	<u>50,117</u>	<u>146,648</u>
<b>Total Costs</b>	<u>99,252</u>	<u>52,760</u>	<u>152,012</u>
Revenues over (under) costs			<u>0</u>

**County of El Dorado, California**  
**Supplemental Statement of Revenues and Expenditures**  
**DEO Contract No. 94BD-6017 (LIHEAP - WX)**  
**For The Period Jan. 1, 1994 through Dec. 31, 1994**

<i>Description</i>	<i>1/1/94 Through 6/30/94</i>	<i>7/1/94 Through 12/31/94</i>	<i>Total Reported Expenditures</i>
<b><i>Revenues</i></b>			
Grant Revenue	85,905	60,760	146,665
Interest/Program Income	0	0	0
Total Revenues	<u>85,905</u>	<u>60,760</u>	<u>146,665</u>
<b><i>Expenditures</i></b>			
<b><i>Administration:</i></b>			
Salaries & Wages	867	1,152	2,019
Fringe Benefits	215	295	510
Facilities	0	0	0
Utilities	419	298	717
Equipment	0	0	0
Telephone - Communications	225	168	393
Travel	134	187	321
Accounting	0	0	0
Audit Costs	0	0	0
Insurance - Bonding	184	486	670
Office Supplies	324	125	449
Miscellaneous	0	0	0
- Printing	0	114	114
- Postage	161	8	169
Total Administration Costs	<u>2,529</u>	<u>2,833</u>	<u>5,362</u>
<b><i>Program:</i></b>			
Outreach	1,248	832	2,080
Intake	1,793	1,319	3,112
Client Education/Counseling	1,248	832	2,080
Assessment	4,161	2,772	6,933
Equipment - Small Tools	849	1,880	2,729
WX Materials	24,171	14,955	39,126
Labor	33,441	22,173	55,614
Travel/Transportation	797	292	1,089
Maintenance & Repair	320	570	890
Total Program Costs	<u>68,028</u>	<u>45,625</u>	<u>113,653</u>
<b>Total Costs</b>	<u><u>70,557</u></u>	<u><u>48,458</u></u>	<u><u>119,015</u></u>
Revenues over (under) costs			<u><u>27,650</u></u>

County of El Dorado, California  
 Supplemental Summary of Measure Credit Values Installed  
 DEO Contract No. 94BD-8017 (WX El Dorado County)  
 For The Period Jan. 1, 1994 through Dec. 31, 1994

#	Description	1/1/94 Through 6/30/94			7/1/94 through 12/31/94			Rate	1/1/94 thru	1/1/94 thru	Amount
		#D	UM	R	#D	UM	R		6/30/94	6/30/94	
1.	Outreach	79			55			25	1975	1375	3,350.00
2.	Intake	79			55			25	1975	1375	3,350.00
3.	Non-Blower Door Assessment (with attic)	31			19			50	1550	950	2,500.00
4.	Non-Blower Door Assessment (w/o attic)	40			30			35	1400	1050	2,450.00
5.	Client Education (Unweatherized)	79			55			40	3160	2200	5,360.00
6.	Client Education (Previously weatherized)	0			0			25	0	0	0.00
7.	Safety Check of Combustion Appliances	6			5			45	270	225	495.00
8.	Blower Door Test	8			6			60	480	360	840.00
9.	Duct Leakage Test	7			5			35	245	175	420.00
<b>MANDATORY MEASURES</b>											
1.	Comb App Safety Hazard Repair/Replace										
2.	Glass Replacement	24	2800	1855.78	17	1347.5	1103.17		4655.78	2450.67	7,106.45
3.	Duct and Register Repair/Replacement	9	1067.5	102.7	7	385	73.1		1170.2	458.1	1,628.30
4.	Minor Envelope Repair	79	13545	5425.84	54	6845	3952.08		18970.84	10797.08	29,767.92
5.	Evap Cooler/A/C Vent Cover, Per Cover	6	6		9	9		53	318	477	795.00
6.	Attic Venting	2	105	32.26	0	0	0		137.26	0	137.26
7.	a. Ceiling Insulation R11	0	0		0	0		0.32	0	0	0.00
	b. Kneewall Insulation R11	0	0		1	50		0.42	0	21	21.00
	c. Ceiling Insulation R19	5	3885		1	608		0.42	1631.7	255.36	1,887.06
	d. Kneewall Insulation R19	0	0		0	0		0.48	0	0	0.00
	e. Ceiling Insulation R30	1	1200		2	2694		0.48	576	1293.12	1,869.12
	f. Ceiling Insulation R38	0	0		1	983		0.55	0	540.65	540.65
8.	Low-Flow Showerhead, Per Showerhead	66	76		50	62		21	1596	1302	2,898.00
9.	Hot Water Faucet Restrictor, Per Device	71	142		50	104		6.4	908.8	665.6	1,574.40
10.	Door Weath/Strip, Per Hinged Ent Door	77	130		51	93		32	4180	2976	7,136.00
11.	Water Heater Blanket, Per Blanket	19	19		21	21		27	513	567	1,080.00
12.	Water Heater Pipe Wrap	44	320		34	281		1.6	512	449.6	961.60
13.	Duct Wrap	0	0		1	230		2.15	0	494.5	494.50
14.	Switch/Outlet Gaskets, Per Dwelling	79			54			26.5	2093.5	1431	3,524.50
15.	Caulking, Per Dwelling	79	2520	687.26	55	1737.5	414		3207.26	2151.5	5,358.76
16.	Nondoor Weatherstripping	6	52		11	122		1.6	83.2	195.2	278.40
<b>OPTIONAL MEASURES</b>											
1.	Ceiling Fans, Per Dwelling	107	7490	8136.14	49	2817.5	3517.9		15626.14	6335.4	21,961.54
2.	Evaporative Cooler Repair	16	542.5	231.7	12	455	148.6		774.2	603.6	1,377.80
3.	Filter Rep for A/C or Furn, Filters Only	1			0			16	16	0	16.00
4.	Filter Rep for A/C or Furn, Filters + Rep Sig	14			11			21	294	231	525.00
5.	Floor Foundation Venting	0	0	0	0	0	0				0.00
6.	Floor Insulation (+36") Clearance	1	1100		1	800		0.64	704	512	1,216.00
7.	Floor Insulation (-36") Clearance	0	0		0	0		0.74	0	0	0.00
8.	Electric Water Heater Timer, Per Timer	29	29		17	17		90	2610	1530	4,140.00
9.	Setback Thermostat, Per Dwelling	0			0			127	0	0	0.00
10.	Shadescreen	20	1167		17	1279		2.65	3092.55	3389.35	6,481.90
11.	Shutters	0	0		0	0		4.8	0	0	0.00
12.	a. Storm Window Operable (Vinyl)	29	1565.5		17	1042		4.8	7514.4	5001.6	12,516.00
	b. " Operable (Polycarb)	0	0		0	0		5.25	0	0	0.00
	c. " Operable (Glass)	0	0		0	0		6.9	0	0	0.00
	d. " Fixed	25	1369		17	1397		2.4	3285.6	3352.8	6,638.40
13.	Tinted Film	0	0		0	0		2.65	0	0	0.00
14.	Wall Insulation	1	358		0	0		0.85	304.3	0	304.30
15.	Wood Fueled Space Heater, Per Dwelling	0	0	0	1	70	856.75		0	926.75	926.75
16.	Vented Heating Source Replacement	0	0	0	3	840	1430.13		0	2270.13	2,270.13
17.	Heating Source Repair, Per Dwelling	3	402.5	224.56	3	192.5	341.22		627.06	533.72	1,160.78
18.	Air Conditioning Unit Repair, Per Dwelling	0	0	0	0	0	0		0	0	0.00
	Mileage		910			1733		0.53	482.3	918.49	1,400.79
	Homes	115			56						
	Materials	24171.32			14954.73						146,759.31

**County of El Dorado, California**  
**Supplemental Statement of Revenues and Expenditures**  
**DEO Contract No. 94C-7015 (DOE - WX)**  
**For The Period April 1, 1994 through March 31, 1995**

<i>Description</i>	<i>4/1/94 Through 6/30/94</i>	<i>7/1/94 Through 3/31/95</i>	<i>Total Reported Expenditures</i>
<b><i>Revenues</i></b>			
Grant Revenue	0	41,000	41,000
Interest/Program Income	0	0	0
Total Revenues	<u>0</u>	<u>41,000</u>	<u>41,000</u>
<b><i>Expenditures</i></b>			
<b><i>Administration:</i></b>			
Salaries & Wages	0	671	671
Fringe Benefits	0	215	215
Facilities	0	0	0
Utilities	0	185	185
Equipment	0	0	0
Telephone - Communications	0	51	51
Travel	0	46	46
Accounting	0	0	0
Audit Costs	0	0	0
Insurance - Bonding	0	57	57
Office Supplies	0	20	20
Miscellaneous	0	0	0
- Printing	0	0	0
- Postage	0	3	3
Total Administration Costs	<u>0</u>	<u>1,248</u>	<u>1,248</u>
<b><i>Program:</i></b>			
Public Liability Insurance	0	57	57
Weatherization Materials	0	12,926	12,926
Labor	0	20,842	20,842
Outreach	0	770	770
Intake	0	990	990
Client Education/Counseling	0	770	770
Assessment	0	2,530	2,530
Equipment - Small Tools	0	187	187
Travel/Transportation	0	606	606
Maintenance & Repair	0	76	76
Total Program Costs	<u>0</u>	<u>39,754</u>	<u>39,754</u>
<b>Total Costs</b>	<u>0</u>	<u>41,002</u>	<u>41,002</u>
Revenues over (under) costs			<u>-2</u>



Board of Supervisors  
County of El Dorado  
Placerville, California

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL  
STRUCTURE BASED ON AN AUDIT OF  
GENERAL-PURPOSE FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

We have audited the general-purpose financial statements of County of El Dorado, California, as of and for the year ended June 30, 1995, and have issued our report thereon dated December 15, 1995. In our report, our opinion was qualified because we were unable to satisfy ourselves as to the cost of amounts recorded as fixed assets.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget (OMB) Circular A-128. "Audits of State and Local Governments". Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement.

In planning and performing our audit of the general-purpose financial statements of County of El Dorado for the year ended June 30, 1995, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the general-purpose financial statements and not to provide assurance on the internal control structure.

The management of County of El Dorado is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of the general-purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures in the following categories:

Accounting Application

- Cash and investments
- Revenue, receivables, and receipts -- government funds
- Expenditures for goods and services and accounts payable
- Payroll and related liabilities
- Self-insurance
- Grant and similar programs

General Requirements

- Political activity
- Davis-Bacon Act
- Civil rights
- Cash management
- Relocation assistance and real property acquisition
- Federal financial reports
- Allowable costs/cost principles
- Drug-free Workplace Act
- Administrative Requirements

Specific Requirements

- Types of services allowed or unallowed
- Eligibility
- Matching, level of effort, or earmarking
- Reporting
- Special tests and provisions
- Monitoring subrecipients
- Cost allocation
- Claims for advances and reimbursements
- Amounts claimed or used for matching

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general-purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

However, we noted certain matters involving the internal control structure and its operation that we have reported to the management of El Dorado County, California, on pages 36 through 38.

This report is intended for the information of management and the State Controller's Office of the State of California. However, this report is a matter of public record and its distribution is not limited.

*Smith, Malmey + Gilles*

Certified Public Accountants

Placerville, California

March 8, 1996

Board of Supervisors  
County of El Dorado  
Placerville, California

**INDEPENDENT AUDITORS' REPORT ON INTERNAL  
CONTROL STRUCTURE USED IN ADMINISTERING  
FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

We have audited the general-purpose financial statements of County of El Dorado, California, as of and for the year ended June 30, 1995, and have issued our report thereon dated December 15, 1995. In our report, our opinion was qualified because we were unable to satisfy ourselves as to the cost of amounts recorded as fixed assets. We have also audited the compliance of County of El Dorado, California with requirements applicable to major federal financial assistance programs and have issued our report thereon dated March 8, 1996.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget (OMB) Circular A-128. "Audits of State and Local Governments". Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement and whether County of El Dorado, California complied with laws and regulations, noncompliance with which would be material to a major federal financial assistance program.

In planning and performing our audit of the general-purpose financial statements of County of El Dorado for the year ended June 30, 1995, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the general-purpose financial statements of County of El Dorado, California, and on its compliance with requirements applicable to major programs and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the general-purpose financial statements in a separate report dated March 8, 1996.

The management of County of El Dorado is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of the general-purpose financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures in the following categories:

Accounting Application

- Cash and investments
- Revenue, receivables, and receipts -- government funds
- Expenditures for goods and services and accounts payable
- Payroll and related liabilities
- Grant and similar programs

General Requirements

- Political activity
- Davis-Bacon Act
- Civil rights
- Cash management
- Relocation assistance and real property acquisition
- Federal financial reports
- Allowable costs/cost principles
- Drug-free Workplace Act
- Administrative Requirements

Specific Requirements

- Types of services allowed or unallowed
- Eligibility
- Matching, level of effort, or earmarking
- Reporting
- Special tests and provisions
- Monitoring subrecipients
- Cost allocation
- Claims for advances and reimbursements
- Amounts claimed or used for matching

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk.

During the year ended June 30, 1995, County of El Dorado expended 74 percent of its total federal financial assistance under major federal financial assistance programs.

We performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to each of the County of El Dorado, California's major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

However, we noted certain matters involving the internal control structure and its operation that we have reported to the management of El Dorado County, California, on pages 36 through 38.

This report is intended for the information of management and the State Controller's Office of the State of California. However, this report is a matter of public record and its distribution is not limited.

*Smith, Maloney + Gilles*

Certified Public Accountants

Placerville, California

March 8, 1996

Board of Supervisors  
County of El Dorado  
Placerville, California

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE**  
**BASED ON AN AUDIT OF GENERAL-PURPOSE**  
**FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH**  
**GOVERNMENT AUDITING STANDARDS**

We have audited the general-purpose financial statements of County of El Dorado, California, as of and for the year ended June 30, 1995, and have issued our report thereon dated December 15, 1995. In our report, our opinion was qualified because we were unable to satisfy ourselves as to the cost of amounts recorded as fixed assets.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget (OMB) Circular A-128, "Audits of State and Local Governments." Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to County of El Dorado, California, is the responsibility of County of El Dorado, California's management. As part of obtaining reasonable assurance about whether the general-purpose financial statements are free of material misstatement, we performed tests of County of El Dorado, California's compliance with certain laws, regulations, contracts, and grants. However, the objective of our audit of the general-purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests of compliance indicate that, with respect to the items tested, County of El Dorado, California, complied, in all material respects, with the provisions referred to in the third paragraph of this report; and with respect to items not tested, nothing came to our attention that caused us to believe that County of El Dorado, California, had not complied, in all material respects, with those provisions.

This report is intended for the information of management and the State Controller's Office of the State of California. However, this report is a matter of public record and its distribution is not limited.

*Smith, Maloney + Gilles*

Certified Public Accountants

March 8, 1996

Board of Supervisors  
County of El Dorado  
Placerville, California

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH  
SPECIFIC REQUIREMENTS APPLICABLE TO MAJOR  
FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

We have audited the general-purpose financial statements of County of El Dorado, California, as of and for the year ended June 30, 1995, and have issued our report thereon dated December 15, 1995. In our report, our opinion was qualified because we were unable to satisfy ourselves as to the cost of amounts recorded as fixed assets.

We have also audited the County of El Dorado, California's compliance with the requirements governing types of service allowed or not allowed; eligibility; matching, level of effort, or earmarking; reporting; claims for advances and reimbursements; cost allocation; special tests and provisions, if any; monitoring subrecipients; and amounts claimed or used for matching that are applicable to each of its major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance, for the year ended June 30, 1995. The management of the County of El Dorado is responsible for the County of El Dorado's compliance with those requirements. Our responsibility is to express an opinion on compliance with those requirements based on our audit. Special tests and procedures for each major program include the following:

**Child Support Enforcement Grant:**

1. Determined that the County has attempted to establish the paternity of any child for whom there is an assignment of rights under Title IV-A or IV-E or for whom there is an application for services.
2. Determined that the County has attempted to locate absent parents through the establishment and utilization of locator services, provided it has established measures to safeguard information transmitted and received.
3. Determined that application has been made to the Courts to establish obligations for any child for whom there is an assignment of rights or for whom an application for services has been made.
4. Determined that the County has attempted to enforce support obligations by identifying and contacting obligors and enforcing delinquent obligations.
5. Determined that the County has distributed child support collections as prescribed.
6. Determined that the County has procedures in effect for the separation of cash handling and accounting functions.



### Medical Assistance Program:

1. Reviewed the funding arrangements between the State and County to determine whether Federal fiscal sanctions and disallowances have been imposed and the extent to which they have been passed on to the County.
2. Determined that medicaid eligibility for recipients is done as prescribed.

### Special Supplemental Food Programs:

1. Reviewed procedures for determining participant eligibility and examined records for selected participants and determined the prescribed procedures are being followed.
2. Ascertained nutritional risk determinations are made only by persons meeting the definition of "Competent Professional Authority".
3. Reviewed County's procedures for preparing and submitting its monthly claim and verified entries on selected claims to the supporting documentation.

### Foster Care:

1. Reviewed and tested expenditures on the third quarter Administrative Expense Claim for fiscal year ended June 30, 1995, to ensure that expenditures are made for allowable purposes.
2. Reviewed the control system and tested case files to ensure that payments are made on behalf of eligible clients.

### Assistance Payments:

1. Reviewed and tested expenditures on the third quarter Administrative Expense Claim for fiscal year ended June 30, 1995, to ensure that expenditures are made for allowable purposes.
2. Reviewed the control system and tested case files to ensure that payments are made on behalf of eligible clients.

We conducted our audit of compliance with those requirements in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Circular A-128, "Audits of State and Local Governments". Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about County of El Dorado, California's compliance with those requirements. We believe that our audit provides a reasonable basis for our opinion.

The results of our audit procedures disclosed immaterial instances of noncompliance with the requirements referred to above, which are described on pages 46 through 54. We considered these instances of noncompliance in forming our opinion on compliance, which is expressed in the following paragraph.

In our opinion, County of El Dorado, California, complied in all material respects, with the requirements governing types of services allowed or unallowed; eligibility; matching, level of effort, or earmarking; reporting; claims for advances and reimbursements; special tests and provisions, and amounts claimed or used for matching that are applicable to each of its major federal financial assistance programs for the year ended June 30, 1995.

This report is intended for the information of management and the State Controller's Office of the State of California. However, this report is a matter of public record and its distribution is not limited.

*Smith, Maloney + Gilles*

Certified Public Accountants

Placerville, California

March 8, 1996

Board of Supervisors  
County of El Dorado  
Placerville, California

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE**  
**WITH THE GENERAL REQUIREMENTS APPLICABLE TO**  
**FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

We have audited the general-purpose financial statements of County of El Dorado, California, as of and for the year ended June 30, 1995, and have issued our report thereon dated December 15, 1995. In our report, our opinion was qualified because we were unable to satisfy ourselves as to the cost of amounts recorded as fixed assets.

We have applied procedures to test County of El Dorado, California's compliance with the following requirements applicable to each of its federal financial assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the year ended June 30, 1995.

- Political activity
- Davis-Bacon Act
- Civil rights
- Cash management
- Relocation assistance and real property acquisition
- Federal financial reports
- Allowable costs/cost principles
- Drug-free Workplace Act
- Administrative Requirements

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's "Compliance Supplement for Single Audits of State and Local Governments". Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on County of El Dorado, California's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that County of El Dorado, California had not complied, in all material respects, with those requirements. However, the results of our audit procedures disclosed immaterial instances of noncompliance with the requirements referred to above, which are described on pages 47 through 55.

This report is intended for the information of management and the State Controller's Office of the State of California. However, this report is a matter of public record and its distribution is not limited.

*Smith, Maloney + Gilles*

Certified Public Accountants

Placerville, California

March 8, 1996

Board of Supervisors  
County of El Dorado  
Placerville, California

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE**  
**WITH SPECIFIC REQUIREMENTS APPLICABLE TO NONMAJOR**  
**FEDERAL FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS**

We have audited the general-purpose financial statements of County of El Dorado, California, as of and for the year ended June 30, 1995, and have issued our report thereon dated December 15, 1995. In our report, our opinion was qualified because we were unable to satisfy ourselves as to the cost of amounts recorded as fixed assets.

In connection with our audits of the general-purpose financial statements of County of El Dorado, California, and with our consideration of the County of El Dorado, California's internal control structure used to administer federal financial assistance programs, as required by Office of Management and Budget (OMB) Circular A-128, "Audits of State and Local Governments", we selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended June 30, 1995.

As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed and eligibility that are applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the County of El Dorado, California's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that County of El Dorado, California had not complied, in all material respects, with those requirements. However, the results of our audit procedures disclosed immaterial instances of noncompliance with the requirements referred to above, which are described on pages 47 through 55.

This report is intended for the information of management and the State Controller's Office of the State of California. However, this report is a matter of public record and its distribution is not limited.

*Smith, Maloney + Gilles*

Certified Public Accountants

Placerville, California  
March 8, 1996

**COUNTY OF EL DORADO  
MANAGEMENT COMMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 1995**

**ACCOUNTING PROCEDURES/INTERNAL CONTROL**

**Finding:**

There is no current accounting procedures manual.

During our review of trust accounts we noted several trust funds in which the only transactions posted during the current year were interest allocations. Trust funds should be reviewed periodically to see if still needed or can they be absorbed by the County or turned over to the state.

Salaries and wages in the general ledger are not periodically reconciled to the payroll tax reports to ensure accurate posting.

Warrants issued for CSA #7 are prepared through an interface process. There is no audit procedure as all underlying data is maintained at each respective fire station. Since the El Dorado County Board of Supervisors is the governing body for the service areas, normal dispersing procedures should be utilized.

The signature plate for checks is in the safe at the auditor/controller's office, but the safe is left open all day. This could lead to unauthorized use of the signature plate.

**Recommendation:**

Accounting procedures delineating internal control is the cornerstone for efficient operations minimizing opportunities for defalcation and errors. The following are suggestions to improve the existing system.

1. Update existing accounting manual to accommodate current FAMIS system.
2. Ensure that all warrants are subject to some review process, preferably at the auditor's office.
3. Reconcile salaries and wages in the general ledger to the payroll reports quarterly.
4. Evaluate trust accounts annually to determine the necessity of keeping them open.
5. Establish further safeguards for the signature plate.

**Management Response:**

1. The County agrees with this finding. We will begin the task of preparing a procedure manual for accounts payable processing, payroll processing and property tax accounting.

**COUNTY OF EL DORADO  
MANAGEMENT COMMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 1995**

**ACCOUNTING PROCEDURES/INTERNAL CONTROL (Continued)**

2. The County does not agree in total with the finding. The claims submitted for CSA #7 have been reviewed and authorized by the Board of Directors of each fire district providing the medic services. However, we will institute a policy, whereby the Emergency Medical Services Director will be required to review and authorize the CSA #7 expenditures prior to processing by the Auditor-Controller's office.
3. The County agrees with the finding. We will immediately implement a quarterly reconciliation process between the payroll tax reports and the general ledger postings for salaries and wages.
4. The County agrees with the finding. We have been actively engaged in a review process for several years. During fiscal year ended June 30, 1994, a total of 32 trust funds were closed. During fiscal year ended June 30, 1995, a total of 19 trust funds were closed. So far during fiscal year ended June 30, 1996, a total of 25 trust funds have been closed. Staff will continue to review inactive trust funds and take the appropriate measures necessary for disposition of the funds. However, in our estimation, this task cannot be completed with the next fiscal year. It will take a significant time commitment to complete a review of all trust funds.
5. The County agrees with the finding. A separate locking compartment or lock box will be installed in the safe. The keys to the lock box will be kept by the Auditor-Controller and Assistant Auditor-Controller.

**COMPUTER SOFTWARE**

Finding:

The accounting software does not account properly for dates after the year 2000. There have also been improvements to the software in regards to speed of processing and flexibility of the system with expanded organizational levels. The annual maintenance fee includes the cost of upgrade. However, a new organizational structure will have to be designed.

Recommendation:

Implement plans to upgrade to FAMIS 4.2.

Management Response:

The County agrees with the proposed recommendation and plans to upgrade to FAMIS 4.2.

**COUNTY OF EL DORADO  
MANAGEMENT COMMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 1995**

**RISK MANAGEMENT**

Finding:

Occasionally, expenses that are not traditionally charged to self-insurance programs are charged to the Risk Management Department's Liability Program. The Liability Program is currently being operated without a coverage document. A coverage document would provide a definition of the types of expenses that are charged to the Liability Program.

Recommendation:

We recommend that the Risk Management Department prepare a proposed coverage document and that the document be presented to the Board of Supervisors for adoption.

Management Response:

We agree with the recommendation.



**COUNTY OF EL DORADO**  
**STATUS OF PRIOR YEAR MANAGEMENT COMMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 1995**

**UNDERSTATEMENT OF INTEREST REVENUE**

Finding:

The County investment portfolio includes bonds and other investments purchased at a market discount or premium from the investment's face value. Current accounting procedures do not provide for amortization of discount or premium over the life of the investment. At June 30, 1994, the County had not allocated a portion of the \$1,279,092 net investment discount to fiscal year 1993/94 as interest income, thereby understating interest income. In addition, the County had not accrued interest earned but not received on treasury investments, further understating fiscal year interest income.

Recommendation:

We recommend that the County quantify and accrue the interest income in the year earned rather than when received. Such accrual will result in a one-time increase in recorded revenues.

Management Response:

The County agrees with the proposed recommendation to evaluate the outstanding discount/premium annually. However, as in fiscal year 93/94, we expect the County's share of the related interest income to be immaterial and therefore, we do not plan to record this income.

**Status:** Not implemented.

**RISK MANAGEMENT: SUBSTANTIATION AND RECONCILIATION OF THIRD  
PARTY ADMINISTRATION DISBURSEMENTS**

Finding:

During the year ended June 30, 1994, control procedures were not in place to sufficiently monitor costs disbursed by third party administrators (TPAs) on behalf of the County's risk management program. This program includes liability, worker's compensation, and health benefits insurance. With over \$11 million in annual costs, these programs represent a significant transaction cycle of the County. Stronger control procedures in this area would improve safekeeping of County assets and provide for timely identification of errors and irregularities.

- The two bank accounts maintained by the TPAs were not reconciled to the County's general ledger on a monthly basis. Further, disbursements were recorded during the period the TPA imprest accounts were reimbursed by the County pool, rather than during the period of disbursement by the TPA. The County's cost records were therefore understated for those items not yet reimbursed by the County.

**COUNTY OF EL DORADO  
STATUS OF PRIOR YEAR MANAGEMENT COMMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 1995**

**RISK MANAGEMENT: SUBSTANTIATION AND RECONCILIATION OF THIRD  
PARTY ADMINISTRATOR DISBURSEMENTS (Continued)**

Finding (Continued):

- Responsibility for authorization of liability expense claims, such as for legal or litigation support services, was shifted during the year between Risk Management and the County Counsel. A procedure was not in place for Risk Management to be aware of which disbursements recorded by the TPA had County Counsel approval. Further, the County does not retain copies of invoices supporting these costs.
- In the case of Health Benefits, the TPA was reimbursed based upon TPA phone requests before the County received supporting written documentation of costs to be reimbursed.

Recommendation:

We recommend implementation of the following procedures:

1. Monthly reconciliation of TPA imprest bank accounts to the County's general ledger.
2. Recording of TPA disbursements in the general ledger based upon TPA disbursement records, in the period of disbursements, rather than upon County pool reimbursement of TPA imprest accounts.
3. Verification of County authorization for those invoices that exceed the TPA disbursement authority.
4. Reimbursement of TPA accounts after receipt of supporting disbursement documentation.

Management Response:

1. The County agrees with the proposed recommendation. Effective June 30, 1995, the TPA imprest bank account will be reconciled to the County's general ledger on a monthly basis.
2. The County agrees with the proposed recommendation. TPA disbursements for the last month of each fiscal year will be recorded in the period of disbursement by the TPA.
3. The County agrees with the proposed recommendation. All disbursements will require the approval of the Risk Manager.
4. The County disagrees with the proposed recommendation. The Risk Management staff compares TPA payment records to the imprest checking accounts on a monthly basis along with other pertinent controls. Irregularities in claims administration by the TPA would be detected at this point. As such, we intend to continue reimbursing the TPA accounts prior to receipt of supporting disbursement documentation.

**COUNTY OF EL DORADO  
STATUS OF PRIOR YEAR MANAGEMENT COMMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 1995**

**RISK MANAGEMENT: SUBSTANTIATION AND RECONCILIATION OF THIRD  
PARTY ADMINISTRATOR DISBURSEMENTS (Continued)**

**Status:** Implemented.

**REVIEW OF EDP INTERNAL CONTROLS**

A review of EDP general controls in effect at the County of El Dorado, Information Services & Support (ISS) EDP Facility was conducted during the period October 11 through 14, 1994. The review also included a review of the EDP related application controls in effect over the FAMIS financial accounting system. The purpose of the review was to determine if the EDP general control practices provided reasonable, but not absolute, assurance of the accuracy of information in the applications processed by the facility. During our review, we found no indication of material weakness in EDP internal control. However, we did find existing situations in which overall internal control could be improved. A description of the areas in which EDP control could be improved and our recommendations to improve control follow below.

**GENERAL DIRECTION OF INFORMATION SYSTEMS**

Information systems are the principle means to improve productivity of employees involved with large scale, repetitive record keeping tasks typical of government agencies. Because of this fact, information systems personnel create a positive impact on the productivity of the entire organization by the applications they produce and maintain. In order to effectively use scarce information systems resources, well developed plans are needed to ensure resources, particularly human resources, are effectively deployed. Sufficient personnel resources are needed to maintain applications in a state that is current with the needs of the principal users of the application. When user requirements are not met due to the inability of the information system application to process changed or new requirements, users typically resort to extraordinary, nonautomated means to augment their automated processes. More often than not, these extraordinary processes are hastily implemented and become processes that are cumbersome and inefficient to use. Excessively cumbersome manual processes very often become processes that are error prone as well as inefficient.

**Finding:**

The County's Information Systems plan is out-of-date and is in need of revision. Most recently, substantial personnel cut-backs were made in ISS which strain the ability of ISS to serve its users. During our review, we were told that the persons most knowledgeable of the County's financial accounting applications would be leaving, thereby adversely impacting ISS' ability to maintain the FAMIS system. We are concerned that the needs of the accounting personnel for on-going support of the FAMIS application will be not be met, thereby requiring them to take steps outside the system in order to get their work done. Should this be the case, overall control of the system may be compromised.

**COUNTY OF EL DORADO  
STATUS OF PRIOR YEAR MANAGEMENT COMMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 1995**

**GENERAL DIRECTION OF INFORMATION (Continued)**

Recommendation:

We believe the County should place priority on updating the Information Systems Plan to ensure that a well thought out means to meet the ISS mission with reduced personnel is in place. An updated plan is needed to ensure that the County's scarce information systems resources are being applied to meet the high priority business needs of the County. It would be an invaluable tool to ascertain where to effectively apply information systems resources in times of budgetary constraint. We therefore strongly recommend the County update its Information Systems Plan to provide a way to meet the users needs and communicate its reduced response capability to the user community.

Management Response:

The County agrees with the proposed recommendation. A Data Processing Steering Committee is in the process of being reactivated. One of the first planned projects for this committee is to oversee the development of a new Information Systems Plan.

**Status:** Implemented.

**CONTINUITY OF ISS OPERATIONS**

A disaster recovery plan is needed to guide an organization in the recovery of operations after either partial or complete loss of its information systems capability. Experience has shown that a well thought out disaster recovery plan has greatly aided in recovery efforts and has been instrumental in shortening the time of recovery when compared to the recovery of similar size installations which did not have a plan. It is also highly beneficial in determining what components of the operations need to be backed up off-site or otherwise safeguarded to ensure restart after a loss.

Finding:

ISS had begun the development of a Disaster Recovery Plan to resume ISS operation in the event of power outage. However, the project to develop the Disaster Recovery Plan was stopped and the plan was not completed. Nonetheless, a Disaster Recovery Plan is needed to guide the County in the recovery of operations after either partial or complete loss of its information systems capability.

Recommendation:

Because of the importance of information systems to the operation of the County, the ISS computer facility is an Achilles' Heel of some significance. The County should review the circumstances surrounding its cessation of the project to develop a disaster recovery plan. ISS should then complete, implement and test its Disaster Recovery Plan. One is needed to ensure the County's ability to continue operations.

**COUNTY OF EL DORADO  
STATUS OF PRIOR YEAR MANAGEMENT COMMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 1995**

**CONTINUITY OF ISS OPERATIONS (Continued)**

Management Response:

The County agrees with the proposed recommendation. The Data Processing Steering Committee will continue the development of a disaster recovery plan.

**Status:** Will be implemented prior to June 30, 1996.

**SECURITY**

Sound security provisions are an important element to good management control and accounting internal control. Good information systems security lessens the likelihood of intentional as well as unintentional system abuse and protects against the misappropriation of funds in financial systems.

Finding:

As a general practice, the standard log-on is used for accessing the computer system. After log-on, passwords are used to protect selected applications if RACF has been incorporated into the application. A thirty day mandatory password change cycle is employed for these applications. Other applications which do not use RACF have varying password provisions or none at all.

Recommendation:

A common, mandatory password change policy should be established for all users of the ISS computer facility. The password change policy should be implemented in a way which disallows use of the application if the password is not changed.

Management Response:

The County disagrees with the proposed recommendation. Both accounting related packages (FAMIS and MSA Payroll) require RACF security. Access will be denied to RACF if passwords are not changed every six months.

**Status:** Implemented.

Finding:

Failed password use attempts are recorded by the system. However, the failed attempts log is not reviewed by anyone as a matter of routine.

Recommendation:

The Internal Auditor or the Password Administrator should review and investigate repeated failed password attempts and initiate appropriate corrective action.

**COUNTY OF EL DORADO  
STATUS OF PRIOR YEAR MANAGEMENT COMMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 1995**

**SECURITY (Continued)**

Management Response:

The County agrees with the proposed recommendation. A policy has been instituted in which the Password Administrator reviews and investigates repeated failed password attempts and initiates appropriate corrective action.

**Status:** Implemented.

Finding:

Application passwords used by employees which have been terminated and employees who have received termination notices are not promptly deleted upon notice of termination. Consequently, former employees or employees who have been notified of termination, and who may be disgruntled, have routine access to the applications and are in a position to alter or misuse stored data.

Recommendation:

A procedure should be implemented which ensures that all employee termination's are made known on the date of termination, as a matter of routine practice, to the responsible password administrators. The password administrator then should delete all passwords of the terminated employee.

Management Response:

The County agrees with the proposed recommendation. A procedure is being implemented whereby the Department of Human Resources will notify the Password Administrator of all employees who have been terminated or transferred to another department. The Administrator will then terminate the related passwords.

**Status:** Implemented.

**JOB ROTATION**

It is a sound information systems practice to rotate critical operations and maintenance jobs to ensure continuity of available personnel with the requisite knowledge of the information systems in use. Job rotation also enhances internal control and complements segregation of duties. Likewise, regular vacations should be encouraged to further enhance job rotation and segregation of duties.

Finding:

Segregation of duties appears to be reasonable. However, jobs are not routinely rotated and we were told a number of employees have amassed a considerable amount of vacation time.

**COUNTY OF EL DORADO**  
**STATUS OF PRIOR YEAR MANAGEMENT COMMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 1995**

**SECURITY (Continued)**

Recommendation:

Job rotation procedures should be implemented that require periodic rotation of duties. Likewise, regular vacations should be strongly encouraged for all ISS employees.

Management Response:

The County agrees with the proposed recommendation. Due to recent budget reductions, job rotation has been severely restricted. Cross-training and back-up assignments will be utilized to the greatest extent possible. Management will encourage CIS employees to take regular vacations.

**Status:** Implemented except for job rotation.

**SYSTEM BACK-UP**

System back-up in the form of magnetic media copies of all ISS compute applications and records is necessary for the ability to promptly restore operations in the event of a disaster. Back-up copies of all operational procedures should be likewise maintained as should a sufficient supply of critical forms be backed-up.

Finding:

ISS applications are backed-up weekly and the back-up files are stored off site in the adjacent building. One generation of the back-up files is maintained at this location. Operating procedures and critical forms are not similarly backed-up.

Recommendation:

At least two generations of software and data should be backed-up off-site to ensure the ability of one useable back-up set. The back-up site should be moved to a location that is sufficiently removed from the primary site so that it is not vulnerable to the same disaster that impacts the primary site. Operating procedures and a sufficient supply of critical forms should be maintained at the back-up site.

Management Response:

The County agrees with the proposed recommendation. CIS is in the process of locating a back-up site for storage of two generations of software, data, and operating procedures.

**Status:** Implemented.

**COUNTY OF EL DORADO  
STATUS OF PRIOR YEAR MANAGEMENT COMMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 1995**

**DOCUMENTATION**

Good documentation is necessary to provide a reference to users, programmers and others who have a need to use or maintain an information system. It provides an audit trail of changes to the application and is an invaluable tool in the restarting of failed or destroyed components of applications.

**Finding:**

The County has not implemented a standard to ensure its applications are adequately supported by system and program support documentation.

**Recommendation:**

The County should implement a documentation standard to support its information systems. The standard should require, at minimum, the following components:

- Narrative description and diagram of each information system
- List of programs in the system
- Description of the records used by the system and each data element. The description should include a cross reference of files/records to programs
- Description of each report and screen prepared by the system which includes the source of each item included in the report/screen
- Program description of each program that describes the inputs, processes performed, and outputs of the program. A chronological list of all changes made to the program should be included.

**Management Response:**

The County agrees with the proposed recommendation. Documentation standards to support the information systems are in the process of being published.

**Status:**       Implemented.



**COUNTY OF EL DORADO  
SCHEDULE OF SINGLE AUDIT  
FINDINGS AND RECOMMENDATIONS  
FOR THE FISCAL YEAR ENDED JUNE 30, 1995**

**CIVIL RIGHTS - SOCIAL SERVICES - CFDA No.'s 10.561, 93.556, 93.560, 93.561, 93.645, 93.566, 93.568, 93.569, 93.672, 93.674, 93.778**

Finding:

The Department of Social Services had a Civil Rights Compliance Review in June 1995. The following deficiencies were noted:

- The name, address and phone number of the Civil Rights Coordinator were not on the California Department of Social Services' civil rights posters (PUB 86).
- "Your Rights" pamphlet (PUB 13, 10/94) was not available to the public in Spanish.
- Primary language and ethnic origin of applicants/recipients are not coded properly.
- No consistent procedure was used to document an applicant's/recipient's acceptance or refusal of interpreters and forms when their primary language is other than English.
- No procedure was used to document in the case record the method used to provide effective bilingual services when non-bilingual staff communicate with their non-English speaking clients.
- Forms, notices and other written materials are not provided to all applicants/recipients in their primary language.
- Insufficient accessibility for individuals with disabilities including insufficient number of disabled parking spaces including van accessible parking space which has the required dimensions and signage; insufficient space in front of and to each side of the public telephone to allow approach by a person in a wheelchair; inadequate height accessibility for towel dispensers, toilet seat cover dispensers, and mirrors; no raised letters and braille identification markers on public restroom walls next to latch side of door; and interior and exterior door pressure that exceeds 5 lbs.

Recommendation:

- Update civil rights posters (PUB 86) to reflect the new Civil Rights Coordinator information.
- Ordered "Your Rights" pamphlet (PUB 13, 10/94) in Spanish.
- Train staff to review cases when CA 7's are filed to ensure primary language and ethnic origin is coded properly.

**COUNTY OF EL DORADO  
SCHEDULE OF SINGLE AUDIT  
FINDINGS AND RECOMMENDATIONS  
FOR THE FISCAL YEAR ENDED JUNE 30, 1995**

**CIVIL RIGHT - SOCIAL SERVICES - CFDA No.'s 10.561, 93.566, 93.560, 93.561, 93.645, 93.566, 93.658, 93.659, 93.672, 93.674, 93.778 (Continued)**

Recommendation: (Continued)

- Develop procedure to document applicant's/recipient's acceptance or refusal of interpreters and forms when their primary language is other than English.
- Develop procedure to document in case record the method used to provide effective bilingual services when non-bilingual staff communicate with their non-English speaking clients.
- Develop procedure to ensure that forms, notices and other written material are provided to applicants/recipients in their primary language to ensure effective bilingual services.
- Prepare work orders to correct deficiencies at each physical location.

Management Response:

We agree with the finding and recommendation.

Corrective Action Plan:

- All civil rights posters (PUB 86) have been updated to reflect the name, address, and telephone number of the Civil Rights Coordinator. The civil rights posters will be updated to reflect the new Civil Rights Coordinator information following relocation to new Placerville offices in early January 1996.
- Department of Social Services has ordered the "Your Rights" pamphlet (PUB 13, 10/94) in Spanish, from the Department of Social Services warehouse. The order was placed on December 13, 1995. Effective January 16, 1996, all Placerville offices will be relocated to 3057 Briw Road, Placerville, CA 95667, and all required pamphlets will be made available for the taking by the public at the main reception area.
- At an eligibility supervisors meeting held on November 20, 1995, supervisors were instructed to train staff at individual unit meetings to review their cases when CA 7's are filed to ensure primary language and ethnic origin is coded properly.
- Procedures were developed and distributed to all Eligibility Supervisors on December 13, 1995 in a document entitled "Primary language/ethnic origin documentation" to document an applicant's/recipient's acceptance or refusal of interpreters and forms when their primary language is other than English and document in the case record the method used to provide effective bilingual services when non-bilingual staff communicate with their non-English speaking clients.

**COUNTY OF EL DORADO  
SCHEDULE OF SINGLE AUDIT  
FINDINGS AND RECOMMENDATIONS  
FOR THE FISCAL YEAR ENDED JUNE 30, 1995**

**CIVIL RIGHTS - SOCIAL SERVICES - CFDA No.'s 10.561, 93.566, 93.560, 93.561, 93.645, 93.566, 93.658, 93.659, 93.672, 93.674, 93.778 (Continued)**

Corrective Action Plan: (Continued)

- El Dorado County negotiated new lease facilities which complied with all handicapped recommendations. The Board of Supervisors approved a new facility for the consolidation of all Placerville Department of Social Services. The move commenced January 6, 1996.
- Work orders have been prepared to correct the handicap deficiencies for South Lake Tahoe. Work orders were submitted November 3, 1995.

**DEPARTMENT OF SOCIAL SERVICES: ADMINISTRATIVE AND ASSISTANCE EXPENSE CLAIM - FOR THE QUARTER ENDED MARCH, 1994 - CFDA No.'s 10.561, 93.556, 93.560, 93.561, 93.645, 93.566, 93.658, 93.659, 93.672, 93.674, 93.778**

Finding:

The California Department of Social Services (CDSS) Fiscal Monitoring Unit (FMU) conducted fiscal monitoring in El Dorado County on July 18-28, 1994. The scope of the monitoring was primarily the validation of costs reported on the administrative and assistance expense claims. The audit found some minor deficiencies.

A 100 percent review of the Generic Time Study records (DFA 10s) for Social Services, Eligibility, Welfare Fraud, and Employment Services functions was completed.

- There were five minor employee coding errors, five time study records lacked employee or supervisor signatures or dates, and three contained incomplete identifying information.
- A spreadsheet formula error contributed to the understatement of \$712.80 in Direct Cost of Trainees/Purchase of Services on the DFA 325.1.

A 100 percent review of Support Staff Time Reports (DFA 7s) for the March 1994 quarter was completed.

- The clerical support hours for Social Services-General and Eligibility-General on the DFA 7A, Summary of Clerical and Administrative Hours and Salaries, for the March 1994 quarter are understated by 21 hours. This may have been caused by an error in a spreadsheet formula.
- Twelve DFA 7s were lacking supervisor signatures and dates, and two time studies contained mathematical errors.

**COUNTY OF EL DORADO  
SCHEDULE OF SINGLE AUDIT  
FINDINGS AND RECOMMENDATIONS  
FOR THE FISCAL YEAR ENDED JUNE 30, 1995**

**DEPARTMENT OF SOCIAL SERVICES: ADMINISTRATIVE AND ASSISTANCE  
EXPENSE CLAIM - FOR THE QUARTER ENDED MARCH, 1994 - CFDA No.'s 10.561,  
93.556, 93.560, 93.561, 93.645, 93.566, 93.568, 93.659, 93.672, 93.674, 93.778 (Continued)**

Finding: (Continued)

A 100 percent review of the Allocable Support Operating Costs reported on the March 1994 Administrative Expense Claim (AEC) was completed.

- The Department of Social Services claimed \$228.90 in Other Operating Costs incorrectly. The amount should have been charged to Staff Development, Personnel Services/Operating Costs.

A review was made of all records associated with the DFA 325.1B, Direct Cost Input Schedule.

- Costs totaling \$220 listed under Family Reunification should have been placed in Family Maintenance according to the supportive backup documentation.
- A review of the GAIN cases revealed that attendance records for education were missing from the file for two participants.
- The Child Care Provider Statements and the Child Care Authorization and Claim Form were incomplete. The Provider Statements did not provide the name or age of the child/children to receive care. Time frames listing the dates for the onset and completion of services rendered were not given.
- During the review of GAIN child care costs it was determined that the March 1994 quarter AEC did not reflect the separation of federally eligible and non-federally eligible child care costs in three cases.

To compile the Federal/Nonfederal Persons Count for the March 1994 quarter, the Department of Social Services uses the persons count from the CA 800 FC, Summary Report of Assistance Expenditures - Federal Children in Foster Care, and the CA 800 FC, Summary Report of Assistance Expenditure - Nonfederal Children in Foster Care and deducts the El Dorado County Probation count. The CDSS recommended source for this report is the CA 237 FC, Monthly Caseload Movement Report.

A review was made of the CA 800 FC, Summary Report of Assistance Expenditures - Federal Children in Foster Care, and the CA 800A FC, Summary Report of Assistance Expenditures - Nonfederal Children in Foster Care, contra rolls, and backup documentation for completeness, accuracy and allowability. Incorrect social worker rates were applied to four group homes during the month of March 1994 causing the Federal Foster Care Claim (CA 800 FC - FED) to be overreported by \$1,556.

**COUNTY OF EL DORADO  
SCHEDULE OF SINGLE AUDIT  
FINDINGS AND RECOMMENDATIONS  
FOR THE FISCAL YEAR ENDED JUNE 30, 1995**

**DEPARTMENT OF SOCIAL SERVICES: ADMINISTRATIVE AND ASSISTANCE  
EXPENSE CLAIM - FOR THE QUARTER ENDED MARCH, 1994 - CFDA No.'s 10.561,  
93.556, 93.560, 93.561, ,93.645, 93.566, 93.658, 93.659, 93.672, 93.674, 93.778 (Continued)**

Recommendation:

- Department of Social Services submit a revised March 1994 quarter Administrative Expense Claim reflecting errors found.
- Inform first-line supervisors that it is their responsibility to ensure the accuracy of the time studies at the time they review, certify, and sign the documents. Conduct ongoing training for staff and first-line supervisors regarding the importance of complete and accurate time study information.
- Maintain records that demonstrate a clear audit trail for Gain cases and Child Care.
- Use the CA 237, Monthly Caseload Movement Report, to report Federal/ Nonfederal Persons count.
- Adjust overreported amount of \$1,556 on CA 800 FC (FED).

Management Response:

We agree with the findings and recommendations.

Corrective Action Plan:

- Submitted on November 10, 1994 the March 1994 quarter adjusted claim, reflecting the corrective actions identified in the monitoring report.
- The department's policy and procedures manual includes a time study procedure that informs supervisors of their responsibility to ensure the accuracy of time studies. Once each quarter prior to the mid-month time study, time study instructions are reviewed with supervisors.
- Training was given to GAIN staff to emphasize the importance of securing and correctly filing documentation for GAIN case files and Child Care.
- The CA237 Monthly Caseload Movement Report will be the basis for reporting Federal/Nonfederal Person counts.
- Adjusted overreported amount of \$1,556 of Federal Foster Care (CA 800 FC) in May, 1995.

**COUNTY OF EL DORADO  
SCHEDULE OF SINGLE AUDIT  
FINDINGS AND RECOMMENDATIONS  
FOR THE FISCAL YEAR ENDED JUNE 30, 1995**

**COMMUNITY SERVICES - WIC - CFDA #10.557**

**Finding:**

WIC Supplemental Food Program Monthly Financial Report for October 1994 was not filed until December 2, 1994. The report is due within 30 days.

The Audit Report dated July 20, 1995, issued by the State Controller's Office found that the provider's inventory of embossed vendor cards on hand did not agree with the card listing issued by the California Department of Health Services' WIC Office (DHS-WIC). The reconciliation revealed that the provider did not possess 23 of the cards on the DHS-WIC listing.

**Recommendation:**

File report timely.

The provider should contact DHS-WIC to request any embossed vendor cards it does not have, and communicate any errors it can detect in the listing maintained by DHS-WIC.

**Management Response:**

- We agree with the first finding and recommendation.
- On the issue of the embossed vendor cards, the reason that our WIC Program has not had separate vendor cards for each vendor by each clinic is that the State Department of Health Services has not provided a set of cards. Embossed vendor cards will become obsolete in April, 1996 (vouchers will be issued by computer). It would not be practical or responsible to expend resources in developing a complete set of cards at the point in time that they are becoming obsolete.

**Corrective Action Plan:**

- Ensure report is filed timely.
- The Community Services director has communicated to DHS-WIC that our proposed corrective action is to simply return all embossed vendor cards in May, 1996.

**COUNTY OF EL DORADO  
SCHEDULE OF SINGLE AUDIT  
FINDINGS AND RECOMMENDATIONS  
FOR THE FISCAL YEAR ENDED JUNE 30, 1995**

**FAMILY SUPPORT ANNUAL PERFORMANCE REVIEW - CFDA #93.563**

**Finding:**

The purpose of the internal annual Performance Review was to evaluate rate of compliance with state and federal requirements. The review period covered July 1, 1994 through April 30, 1995 and reviewed 280 cases. Child Support Performance Review Bureau verified the results of the Child Support Program performance review. Based on the county's report the following components were above 80 percent and therefore in substantial compliance:

Locate Absent Parent	UIB/SDI Intercept
IRS/FTB Intercept	Interstate (URESAs)
Collections and Distribution	Case Closure

Five components, Establishing Paternity, Establishing/Adjusting Support Orders, Enforcement of Support Orders, Liens, and Medical Support, were found to be in marginal compliance (between 75-80). Two components, Case Intake and Wage Assignment were below 75 percent.

The findings are statistically significant and the county is found to be out of compliance in these components. Four other review components, Review and Adjustment, Quarterly Notice, Public Outreach and Excess Incentives were also found to be in compliance.

Case Intake - the county was not completing all the intake requirements within the 20 day time frame.

Wage Assignment - Wage assignments are not served on employers within the required 15 calendar days.

**Recommendation:**

Implement Corrective Action Plan written by Division's Compliance Analysts.

- Institute quarterly quality assurance program reviewing 200 cases each quarter recommended by Corrective Action Plan.
- Organize into team units that are responsible for all functions on any case assigned to that team.
- Ensure that Division's Compliance Analysts remain in the County's budget to ensure that the County remains in compliance and does not fall out of Tier I incentives to base level of 6%.

**COUNTY OF EL DORADO  
SCHEDULE OF SINGLE AUDIT  
FINDINGS AND RECOMMENDATIONS  
FOR THE FISCAL YEAR ENDED JUNE 30, 1995**

**FAMILY SUPPORT ANNUAL PERFORMANCE REVIEW - CFDA #93.563 (Continued)**

Management Response:

We agree with the finding and recommendation.

Corrective Action Plan:

- The State Department of Social Services has monitored the Corrective Action Plan. We expect the Family Support Division will be certified back into compliance effective January, 1996 and eligible for Tier II incentives of 2.25% of collections in addition to Tier I incentives of 11%.
- The first quarterly quality assurance review has been completed as of December 15, 1995.
- The division was reorganized in to a "cradle-to-grave" team concept in February, 1995.
- The department's fiscal year ended June 30, 1997 budget request will include two Family Support Compliance Analyst positions the entire year.

**ADMINISTRATION OF CDBG BLOCK GRANT - CFDA #14.228**

Finding:

The Department of Housing and Community Development during a fiscal monitoring visit for periods from April, 1993 through June, 1994 found the following findings regarding CDBG No. 93-EDBG-217.

- The grant funds are commingled with program income with no separate accounting for general administration.
- The County received invoices from EDC, however the charges were not separated by grant activity such as program activity, activity delivery and general administration costs.
- The County has not returned interest earned on CDBG advances. All interest and investment revenue earned on advances must be returned to the State, at least on a semi-annual basis. Grantees may keep interest amounts up to \$100 per year for administrative expenses.
- The Cash Request and Report and Quarterly Narrative Reports have not been submitted on a timely basis.
- The Economic Development Council prepared the financial reports, unfortunately the County did not reconcile the reported amounts to their accounting records.



**COUNTY OF EL DORADO  
SCHEDULE OF SINGLE AUDIT  
FINDINGS AND RECOMMENDATIONS  
FOR THE FISCAL YEAR ENDED JUNE 30, 1995**

**ADMINISTRATION OF CDBG BLOCK GRANT - CFDA #14.228(Continued)**

Recommendation:

- Program income be accounted for separately and not commingled with other funds. CDBG receipts and disbursements must be accounted for separately by grant and grant activity, including general administration.
- The County must determine the amount of past interest earned by CDBG cash advances and return it to HCD.
- When a subcontractor prepares the financial reports, reconcile the reports to grantees books of original entry.
- Submit a corrective action plan to HCD to resolve current and prevent future findings.

Management Response:

We agree with the finding and recommendation.

Corrective Action Plan:

- The County will establish separate budget units for program income and general administration for all currently active grants and all future grants. We now require consultants to segregate their charges by the grant activities also.
- The County returned all interest earned related to cash advances of November 13, 1995. In the future, cash advances will be kept in a separate budget unit and monitored on a quarterly basis. Any income earned will be returned to the State.
- The Community Services Department reconciles all contractor and CDBG accounts on a monthly basis.
- A corrective action plan will be written and submitted to HCD.

**COUNTY OF EL DORADO  
STATUS OF PRIOR YEAR SCHEDULE OF SINGLE AUDIT  
FINDINGS AND RECOMMENDATIONS  
FOR THE FISCAL YEAR JUNE 30, 1995**

**ADMINISTRATION OF CDBG BLOCK GRANT - CFDA # 14.228**

Finding:

The County did not comply with the following terms of an economic development grant in administering a loan extended to American Traveler Press (ATP).

- The County did not obtain evidence that ATP had secured other financing sources beyond the County's loan. ATP's business plan, loan application, and grant application provided for owner equity and private loans as additional financing that did not materialize. ATP's inability to locate financing resources and its undercapitalization was a factor in the cash flow shortage that led to ATP's business failure and inability to repay the County's loan.
- The County did not file required quarterly reports with the State on the value of other funding obtained by ATP.
- The County did not secure collateral pledged by ATP, including a second deed of trust on real property. A form UCC-1 received for purchased equipment was not perfected.
- Loan draws were disbursed to fund costs incurred by ATP prior to the date of state authorization.
- Quarterly financial statements were not required of ATP to demonstrate financial activity and condition.

The County contracted with the Economic Development Corporation (EDC) for assistance in administering this grant and loan. However, the written contract with EDC was prepared subsequent to the County's initial disbursement of funds. Therefore, procedures were not in place to sufficiently administer the loan and ensure compliance prior to actual disbursement. Further, the County did not sufficiently monitor EDC's administration effort after the contract was awarded to ensure that the County's grant compliance requirements were satisfied.

Recommendation:

We recommend the County review grant compliance requirements and establish internal procedures to monitor compliance before implementing grant programs. In addition, we recommend the County comply with the contract administration terms of Article VI, paragraph 602, of the County charter (adopted November, 1994), which states that each contract shall identify the County officer or employee with responsibility for administering the contract.

Management Response:

County Administrative Office staff has discussed this matter with County Counsel who indicates general agreement with the finding that the County did not comply with the enumerated terms of a CDBG economic development grant in administering a loan extended to American Traveler Press (ATP). County Counsel would offer the following clarifying comments, however.

**COUNTY OF EL DORADO**  
**STATUS OF PRIOR YEAR SCHEDULE OF SINGLE AUDIT**  
**FINDINGS AND RECOMMENDATIONS**  
**FOR THE FISCAL YEAR JUNE 30, 1995**

**ADMINISTRATION OF CDBG BLOCK GRANT - CFDA # 14.228 (Continued)**

- The County did receive a letter from Western Sierra National Bank offering ATP a \$200,000 credit line, and obtained oral assurances of outside financing, or imminent outside financing, from ATP officers prior to disbursing funds under the loan.
- The County received a draft UCC-1 form on equipment which was one of the types of collateral pledged by ATP in the loan agreement, but the UCC-1 interest was never perfected.
- No loans draws were disbursed by the County prior to the date of state authorization, but ATP did use loan funds to reimburse costs incurred by ATP before state authorization.
- Although the County-Economic Development Corporation (EDC) grant/loan administration contract was not effective until July 1, 1993, EDC had been intimately involved with the grant and loan processing from its inception, and the County and EDC had a past pattern and practice by which the County had an expectation that EDC was administering and would administer the program with a substantial degree of independence.

Corrective Action Plan:

1. Community Services will coordinate the County's CDBG loan programs, other than ATP. The Department has successfully administered several CDBG grants. CDBG has three types of grant programs, Economic Development, General and Economic Development Planning and Technical Assistance and General Allocation. Housing grants fall under the General Allocation program. Administration and reporting requirements between the three programs are similar.
2. Internal controls and monitoring procedures are an integral part of existing grants, and will be applied to all subsequent grants. Written program guidelines and responsibilities have been developed for the Housing grant.
3. The County will comply with the grant administration terms of the County charter, which was adopted during FY 94/95, by identifying the grant administrator in subsequent grant agreements.

**Status:**           Implemented.

**COUNTY OF EL DORADO  
STATUS OF PRIOR YEAR SCHEDULE OF SINGLE AUDIT  
FINDINGS AND RECOMMENDATIONS  
FOR THE FISCAL YEAR JUNE 30, 1995**

**FAMILY SUPPORT: AUTHORIZATION OF DISREGARD LIST - CFDA # 93.563**

Finding:

There was a six-month period during which a signed authorization was not prepared for the monthly listing of disregard payments by the District Attorney Family Support office. A signed authorization provides evidence that appropriate controls have been exercised over the preparation of the payment listing, and is included in procedures established by the Auditor/Controller's office.

Recommendation:

The Auditor/Controller's office should review Family Support authorization documents received for compliance with procedures.

Management Response:

We agree with the finding and recommendation.

Corrective Action Plan:

This item has been reviewed with staff. The accountant-auditor will review the authorized claim voucher and backup documentation before disregard check vouchers are interfaced for payment.

**Status:** No instance noted in current year.

**FOSTER CARE PAYMENT TO INELIGIBLE PROVIDER - CFDA # 93.658**

Finding:

During our testing of 25 Foster Care disbursements, we noted one Emergency Assistance case in which payment was made to a facility licensed by the State, but not licensed as a Foster Care provider. A total of \$573 was disbursed before the licensing deficiency was noted and the case was discontinued for Federal Foster Care funding. The February amount of \$335 was properly paid with only County funds. The January payment of \$238 was improperly charged to federal assistance.

Recommendation:

The \$238 which was improperly charged to the Federal Foster Care program should be credited to that program and the amount charged against County paid assistance. We recommend that licensing be investigated more thoroughly for Emergency Assistance cases in order to better advise the Court in these cases.

Management Response:

We agree with the finding and recommendation.

**COUNTY OF EL DORADO  
STATUS OF PRIOR YEAR SCHEDULE OF SINGLE AUDIT  
FINDINGS AND RECOMMENDATIONS  
FOR THE FISCAL YEAR JUNE 30, 1995**

**FOSTER CARE PAYMENT TO INELIGIBLE PROVIDER - CFDA #93.568(Continued)**

Corrective Action Plan:

1. The Placerville and Tahoe Accounting Units will stop any payments being made to inappropriately licensed facilities. This will be accomplished through on-line edits that would appear when incorrect data is entered into the system..
2. The Department will credit the incorrect federal funds charge and record the expenditure as a County charge. The adjustment was made in the May 1995 monthly claim for EA-Foster Care.

**Status:** No instance noted in current year.

**RECONCILIATION OF FOOD STAMP ISSUANCE, REPORT FNS-46 - CFDA # 10.551**

Finding:

California State Department of Social Services regulations #63-703.2 and #63-704.125 require that the County submit the "Issuance Reconciliation Report Form" (FNS-46), which reconciles the record-for-issuance and the master issuance file. During our testing, we noted that the FNS-4 was not reconciled in accordance with the procedures manual available to the technician. Per these instructions, line 7 of the FNS-4 should include both the value of the prior month's returns, from line 10 of FNS-250, and the total of the current month's "Food Stamps Destroyed" report (FNS-471).

Recommendation:

1. The County should include the FNS-471 total in the amount on line 7 of the FNS-4, along with the prior month's returns.
2. The County should use the FNS-46 to reconcile the FNS-2250 to the County's "Monthly Food Stamp Issuance Report" (ISS-WLX-320), as adjusted by the County and the Contractor. A log of faxed adjustments should be updated daily to allow for ease of reconciliation at month end.
3. The reconciliation should be reviewed and approved by lead worker.

Management Response:

We agree with the recommendation.

**COUNTY OF EL DORADO  
STATUS OF PRIOR YEAR SCHEDULE OF SINGLE AUDIT  
FINDINGS AND RECOMMENDATIONS  
FOR THE FISCAL YEAR JUNE 30, 1995**

**RECONCILIATION OF FOOD STAMP ISSUANCE, REPORT FNS-46 - CFDA  
#10.551(Continued)**

Corrective Action Plan:

1. Account Clerk will include the FNS-471 total in the amount on line 7 of the FNS-46, along with the prior month's returns.
2. Account Clerk will use the FNS-46 to reconcile the FNS-250 to the County ISS WLX-320, "Monthly Food Stamps Issuance Report", as adjusted by FAX between the County and Contractor. A log of FAX adjustments will be updated daily to virtually eliminate any additional reconciliation at month end.
3. The reconciliation will be reviewed and approved by lead worker at month end.
4. Procedure #1 above has already been implemented. Procedures #2 and #3 will be implemented immediately.

**Status:**

- |                |                     |
|----------------|---------------------|
| Recommendation | 1. Implemented.     |
| Recommendation | 2. Implemented.     |
| Recommendation | 3. Not implemented. |

Management Response:

The recommendation action #3 was not taken and the Principal Lead Worker (PLW) retired in June, 1995. A new PLW was hired in January, 1996; they have implemented the prescribed instruction.