

COUNTY OF STANISLAUS

SINGLE AUDIT REPORT

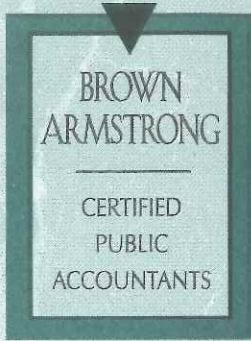
JUNE 30, 2018

**COUNTY OF STANISLAUS
SINGLE AUDIT REPORT
FOR THE YEAR ENDED JUNE 30, 2018**

TABLE OF CONTENTS

	<u>Page</u>
<u>Reports</u>	
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	1
Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance.....	3
<u>Schedule</u>	
Schedule of Expenditures of Federal Awards.....	6
Notes to Schedule of Expenditures of Federal Awards	11
<u>Findings and Questioned Costs</u>	
Schedule of Findings and Questioned Costs.....	16
Summary Schedule of Prior Audit Findings	17

REPORTS



BROWN ARMSTRONG

Certified Public Accountants

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

The Honorable Grand Jury and Board of Supervisors
Stanislaus County
Modesto, California

BAKERSFIELD OFFICE (MAIN OFFICE)

4200 TRUXTUN AVENUE
SUITE 300
BAKERSFIELD, CA 93309
TEL 661.324.4971
FAX 661.324.4997
EMAIL info@bacpas.com

FRESNO OFFICE

10 RIVER PARK PLACE EAST
SUITE 208
FRESNO, CA 93720
TEL 559.476.3592

LAGUNA HILLS OFFICE

23272 MILL CREEK DRIVE
SUITE 255
LAGUNA HILLS, CA 92653
TEL 949.652.5422

STOCKTON OFFICE

1919 GRAND CANAL BLVD
SUITE C6
STOCKTON, CA 95207
TEL 888.565.1040

WWW.BACPAS.COM

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Stanislaus, California, (the County) as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated December 21, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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

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

Compliance and Other Matters

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

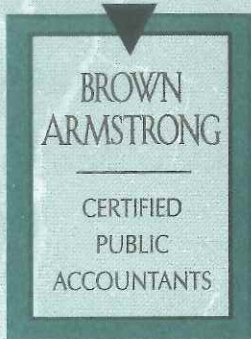
Purpose of This Report

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

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

*Brown Armstrong
Accountancy Corporation*

Bakersfield, California
December 21, 2018



BROWN ARMSTRONG

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

The Honorable Grand Jury and Board of Supervisors
Stanislaus County
Modesto, California

Report on Compliance for Each Major Federal Program

We have audited the County of Stanislaus, California's (the County) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2018. The County's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance with those requirements.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2018.

BAKERSFIELD OFFICE

(MAIN OFFICE)

4200 TRUXTUN AVENUE
SUITE 300
BAKERSFIELD, CA 93309
TEL 661.324.4971
FAX 661.324.4997
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FRESNO, CA 93720
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SUITE 255
LAGUNA HILLS, CA 92653
TEL 949.652.5422

STOCKTON OFFICE

1919 GRAND CANAL BLVD
SUITE C6
STOCKTON, CA 95207
TEL 888.565.1040

WWW.BACPAS.COM

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

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

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated December 21, 2018, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Purpose of this Report

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

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

*Brown Armstrong
Accountancy Corporation*

Bakersfield, California
February 18, 2019

SCHEDULE

**COUNTY OF STANISLAUS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2018**

Federal grantor/pass-through grantor/program title	Catalog of federal domestic assistance number	Passed through to subrecipients	Pass-through entity identifying number	Expenditures
U.S. DEPARTMENT OF AGRICULTURE				
Passed through California Department of Food and Agriculture:				
Plant and Animal Disease, Pest Control, and Animal Care	10.025	\$ -	17-8506-1211-CA	\$ 18,758
Plant and Animal Disease, Pest Control, and Animal Care	10.025	-	18-8506-1211-CA	131,528
Plant and Animal Disease, Pest Control, and Animal Care	10.025	-	17-8506-1317-CA	34,681
Plant and Animal Disease, Pest Control, and Animal Care	10.025	-	17-8506-0484-CA	92,881
Plant and Animal Disease, Pest Control, and Animal Care	10.025	-	AP18PPQF0000C002	149,480
Plant and Animal Disease, Pest Control, and Animal Care	10.025	-	17-8506-1164-CA	17,943
Plant and Animal Disease, Pest Control, and Animal Care	10.025	-	17-8506-0572-CA	418
Plant and Animal Disease, Pest Control, and Animal Care	10.025	-	AP17PPQF0000C107	122,608
Plant and Animal Disease, Pest Control, and Animal Care	10.025	-	AP17PPQF0000C108	63,001
Subtotal		-		631,296
Meat, Poultry, and Egg Products Inspection	10.477	-	12-25-A3269	806
Direct Federal Program:				
National School Lunch Program	10.555	-	Stanislaus	126,316
Passed through California Department of Public Health:				
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	-	15-10120	3,624,989
Supplemental Nutrition Assistance Program	10.551	226,506	16-10177	811,769
Passed through California Department of Aging:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	25,123	17177CACA5Q3903	30,923
Passed through California Department of Social Services:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	-	Stanislaus	12,999,379
Subtotal Supplemental Nutrition Assistance Program Cluster		251,629		13,842,071
Direct Federal Program:				
Seniors Farmers Market Nutrition Program	10.576	-	SFMNP-1718-30	20,000
TOTAL U.S. DEPARTMENT OF AGRICULTURE		251,629		18,245,480
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (HUD)				
Direct Federal Program:				
Community Development Block Grants/Entitlement Grants	14.218	64,448	B-11-UC-06-0100	64,448
Community Development Block Grants/Entitlement Grants	14.218	22,601	B-12-UC-06-0100	23,201
Community Development Block Grants/Entitlement Grants	14.218	36,859	B-14-UC-06-0100	36,859
Community Development Block Grants/Entitlement Grants	14.218	152,133	B-15-UC-06-0100	152,502
Community Development Block Grants/Entitlement Grants	14.218	316,281	B-16-UC-06-0100	316,281
Community Development Block Grants/Entitlement Grants	14.218	541,563	B-17-UC-06-0100	758,942
Subtotal		1,133,885		1,352,233
Emergency Solutions Grant Program	14.231	69,904	E-16-UC-06-0100	69,904
Emergency Solutions Grant Program	14.231	170,145	E-17-UC-06-0100	192,699
Subtotal		240,049		262,603
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (HUD)		1,373,934		1,614,836

(Continued)

See Accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF STANISLAUS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED JUNE 30, 2018

Federal grantor/pass-through grantor/program title	Catalog of federal domestic assistance number	Passed through to subrecipients	Pass-through entity identifying number	Expenditures
U.S. DEPARTMENT OF JUSTICE				
Passed through California Board of State and Community Corrections: Juvenile Justice and Delinquency Prevention	16.540	-	Stanislaus	206,062
Passed through California Governor's Office of Emergency Services: Crime Victim Assistance	16.575	-	KC17010500	15,734
Crime Victim Assistance	16.575	220,549	99-00000.16	1,103,241
Subtotal		220,549		1,118,975
Violence Against Women Formula Grants	16.588	-	LE16 06 0500	113,396
Violence Against Women Formula Grants	16.588	-	LE17 01 0500	95,246
Subtotal		-		208,642
Direct Federal Program: Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	226,384	2016-WE-AX-0045	230,459
Edward Byrne Memorial Justice Assistance Grant Program	16.738	-	2016-DJ-BX-1012	30,626
Passed through California Board of State and Community Corrections: Edward Byrne Memorial Justice Assistance Grant Program	16.738	237,916	BSCC 675-17	331,562
Subtotal		237,916		362,188
Direct Federal Program: Equitable Sharing Program	16.922	-	Stanislaus	29,677
TOTAL U.S. DEPARTMENT OF JUSTICE		684,849		2,156,003
U.S. DEPARTMENT OF LABOR				
Passed through California Department of Aging: Senior Community Service Employment Program	17.235	123,408	TV-1718-30	123,408
Passed through California Employment Development Department: WIOA Adult Program	17.258	34,275	K7102076	512,661
WIOA Adult Program	17.258	639,219	K8106693	2,553,225
WIOA Youth Activities	17.259	-	K7102076	467,067
WIOA Youth Activities	17.259	1,316,664	K8106693	1,710,593
WIOA Dislocated Worker Formula Grants	17.278	39,260	K7102076	622,835
WIOA Dislocated Worker Formula Grants	17.278	99,963	K8106693	296,266
Subtotal WIOA Cluster		2,129,381		6,162,647
TOTAL U.S. DEPARTMENT OF LABOR		2,252,789		6,286,055
U.S. DEPARTMENT OF TRANSPORTATION				
Passed through California Department of Transportation: Highway Planning and Construction	20.205	-	BRLSZ-5938(176)	172,316
Highway Planning and Construction	20.205	-	BRLO-5938(157)	57,715
Highway Planning and Construction	20.205	-	BRLS-5938(188)	4,442,774
Highway Planning and Construction	20.205	-	BRLS-5938(200)	10,006
Highway Planning and Construction	20.205	-	BRLO-5938(190)	35,372
Highway Planning and Construction	20.205	-	BRLO-5938(196)	20,729
Highway Planning and Construction	20.205	-	HRRRL-5938(212)	5,377
Highway Planning and Construction	20.205	-	HRRRL-5938(213)	2,616
Highway Planning and Construction	20.205	-	HRRRL-5938(211)	12,007
Highway Planning and Construction	20.205	-	BRLO-5938(226)	31,608
Highway Planning and Construction	20.205	-	BRLO-5938(227)	48,175
Highway Planning and Construction	20.205	-	STPL-5938(236)	2,142,971
Highway Planning and Construction	20.205	-	BRLO-5938(189)	77,744
Highway Planning and Construction	20.205	-	STPLZ-5938(076)	713,450
Highway Planning and Construction	20.205	-	BRLO-5938(193)	6,258
Highway Planning and Construction	20.205	-	BRLS-5938(201)	14,189
Highway Planning and Construction	20.205	-	BRLS-5938(167)	477,584
Highway Planning and Construction	20.205	-	CML-5938(183)	86,962
Highway Planning and Construction	20.205	-	CML-5938(181)	1,055,180
Highway Planning and Construction	20.205	-	BRLO-5938(191)	11,810
Highway Planning and Construction	20.205	-	BRLO-5938(194)	863
Highway Planning and Construction	20.205	-	BRLO-5938(192)	3,845

(Continued)

See Accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF STANISLAUS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED JUNE 30, 2018**

Federal grantor/pass-through grantor/program title	Catalog of federal domestic assistance number	Passed through to subrecipients	Pass-through entity identifying number	Expenditures
U.S. DEPARTMENT OF TRANSPORTATION (Continued)				
Passed through California Department of Transportation (Continued):				
Highway Planning and Construction	20.205	-	BRLS-5938(199)	329,750
Highway Planning and Construction	20.205	-	BPMP-5938(230)	4,900
Highway Planning and Construction	20.205	-	STPL-5938(233)	428,134
Highway Planning and Construction	20.205	-	HSIPL-5938(234)	438,013
Highway Planning and Construction	20.205	-	CML-5938(239)	927,456
Highway Planning and Construction	20.205	-	HSIPL-5938(238)	164,981
Highway Planning and Construction	20.205	-	CML-5938(224)	43,946
Highway Planning and Construction	20.205	-	CML-5938(222)	24,184
Highway Planning and Construction	20.205	-	CML-5938(223)	201,846
Highway Planning and Construction	20.205	-	CML-5938(225)	267,069
Highway Planning and Construction	20.205	-	STPL-5938(240)	843,854
Subtotal		-		<u>13,103,684</u>
Passed through City of Modesto Federal Transit Formula Grants	20.507	-	CA-2017-157-00	<u>1,170,089</u>
Passed through California Department of Transportation: Formula Grants for Rural Areas	20.509	-	CA 18-X059	<u>447,901</u>
Passed through California Office of Traffic Safety National Priority Safety Program	20.616	-	0521-0890-101	23,790
National Priority Safety Program	20.616	5,673	OP18017	<u>48,888</u>
Subtotal		<u>5,673</u>	DI1404	<u>72,678</u>
Passed through California Region IV Local Emergency Planning Committee Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	-	Stanislaus	<u>5,267</u>
TOTAL U.S. DEPARTMENT OF TRANSPORTATION		<u>5,673</u>		<u>14,799,619</u>
U.S. ENVIRONMENTAL PROTECTION AGENCY				
Passed through California Department of Public Health: Capitalization Grants for Drinking Water State Revolving Funds	66.468	-	Stanislaus	<u>18,529</u>
TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY		-		<u>18,529</u>
U.S. DEPARTMENT OF EDUCATION				
Passed through California Department of Rehabilitation: Rehabilitation Services Vocational Rehabilitation Grants to States	84.126	-	28295	<u>85,423</u>
TOTAL U.S. DEPARTMENT OF EDUCATION		-		<u>85,423</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed through California Department of Aging:				
Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	6,259	17AACAT7EA/18AACAT7EA	<u>6,259</u>
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042	30,740	17AACAT7OM/18AACAT7OM	<u>30,740</u>
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043	26,486	17AACAT3PH/18AACAT3PH	<u>26,486</u>
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	174,061	17AACAT3SS/18AACAT3SS	418,762
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	179,376	17AACAT3CM/18AACAT3CM	315,127
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	403,969	17AACAT3HD/18AACAT3HD	483,760
Nutrition Services Incentive Program	93.053	143,608	17AACANSIP/18AACANSIP	<u>143,608</u>
Subtotal Aging Cluster		<u>901,014</u>		<u>1,361,257</u>
National Family Caregiver Support, Title III, Part E	93.052	-	17AACAT3FC/18AACAT3FC	<u>198,620</u>
Medicare Enrollment Assistance Program	93.071	-	1701CAMSHI	<u>23,606</u>
State Health Insurance Assistance Program	93.324	-	90SAPG0052-01-01	<u>91,531</u>

(Continued)

COUNTY OF STANISLAUS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED JUNE 30, 2018

Federal grantor/pass-through grantor/program title	Catalog of federal domestic assistance number	Passed through to subrecipients	Pass-through entity identifying number	Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)				
Passed through California Department of Public Health: Public Health Emergency Preparedness	93.069	-	17-10203	468,643
Immunization Cooperative Agreements	93.268	-	17-10356	184,704
Teenage Pregnancy Prevention Program	93.297	-	16-10215	20,999
Refugee & Entrant Assistance State/Replacement Designee Administered Programs	93.566	-	17-50-90899-00	297,380
Passed through California Department of Health Care Services: Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	179,763	RESS 1609	179,763
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	-	Stanislaus	186,743
Subtotal		179,763		663,886
Passed through California Department of Social Services: Promoting Safe and Stable Families	93.556	405,296	Stanislaus	551,789
Passed through California Department of Aging: Medical Assistance Program	93.778	-	1718-MSSP-14	683,433
Passed through California Department of Public Health: Medical Assistance Program	93.778	-	201750	310,337
Medical Assistance Program	93.778	-	17-10234	53,986
Passed through California Department of Health Care Services: Medical Assistance Program	93.778	104,542	16-93381	1,110,208
Medical Assistance Program	93.778	-	50-17EVRGRN	319,017
Medical Assistance Program	93.778	-	Stanislaus	69,073,984
Subtotal		104,542		71,550,965
Passed through California Department of Public Health: National Bioterrorism Hospital Preparedness Program	93.889	-	17-10203	176,768
HIV Care Formula Grants	93.917	-	15-11079	199,490
HIV Care Formula Grants	93.917	-	16-10860	82,240
Subtotal		-		281,730
HIV Prevention Activities Health Department Based	93.940	-	15-10953	117,836
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	93.944	-	16-10810	41,790
Tuberculosis Demonstration, Research, Public and Professional Education	93.947	-	Stanislaus	38,090
Sexually Transmitted Diseases (STD) Provider Education Grants	93.978	-	15-10274	13,871
Maternal and Child Health Services Block Grant to the States	93.994	-	201750	187,191
Maternal and Child Health Services Block Grant to the States	93.994	-	15-10173	555,433
Subtotal		-		742,624
Passed through California Department of Social Services: Guardianship Assistance	93.090	-	Stanislaus	274,439
Temporary Assistance for Needy Families	93.558	7,396,447	Stanislaus	40,346,046
Refugee and Entrant Assistance Targeted Assistance Grants	93.584	137,679	TAFO 1608/1708	137,679
Community-Based Child Abuse Prevention Grants	93.590	-	Stanislaus	26,917
Stephanie Tubbs Jones Child Welfare Services Program	93.645	-	Stanislaus	363,650
Foster Care Title IV-E	93.658	-	Stanislaus	13,637,664
Adoption Assistance	93.659	-	Stanislaus	6,770,528
Social Services Block Grant	93.667	-	Stanislaus	1,050,216
Chafee Foster Care Independence Program	93.674	136,304	Stanislaus	136,304
Passed through California Department of Health Care Services: Projects for Assistance in Transition from Homelessness (PATH)	93.150	-	Stanislaus	146,000
Block Grants for Community Mental Health Services	93.958	419,641	Stanislaus	3,076,258
Block Grants for Prevention and Treatment of Substance Abuse	93.959	-	84.19	554,145
Block Grants for Prevention and Treatment of Substance Abuse	93.959	674,148	Stanislaus	2,830,031
Subtotal		674,148		3,384,176
Passed through California Family Health Council: Family Planning Services	93.217	-	Stanislaus	33,085

(Continued)

See Accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF STANISLAUS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED JUNE 30, 2018

Federal grantor/pass-through grantor/program title	Catalog of federal domestic assistance number	Passed through to subrecipients	Pass-through entity identifying number	Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)				
Passed through California Department of Child Support Services:				
Child Support Enforcement	93.563	-	1804CACSES	9,448,104
Child Support Enforcement Research	93.564	-	PASS 1115	433,957
Passed through California Department of Social Services:				
Passed through California Department of Education:				
Child Care and Development Block Grant	93.575	-	C3AP-7061	1,155,579
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	-	Stanislaus	1,001,784
Subtotal Child Care and Development Fund Cluster		-		2,157,363
TOTAL U.S. DEPARTMENT OF HUMAN AND HEALTH SERVICES		10,418,319		158,014,580
U.S. EXECUTIVE OFFICE OF THE PRESIDENT				
Direct Federal Program:				
High Intensity Drug Trafficking Areas Program	95.001	-	G16CV002A	112,966
High Intensity Drug Trafficking Areas Program	95.001	-	G17CV002A	150,627
High Intensity Drug Trafficking Areas Program	95.001	-	G18CV002A	3,600
TOTAL U.S. EXECUTIVE OFFICE OF THE PRESIDENT		-		267,193
U.S. DEPARTMENT OF HOMELAND SECURITY				
Passed through California Governor's Office of Emergency Services:				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	-	FEMA DR-4308-CA	305,403
Homeland Security Grant Program	97.067	-	099-00000	326,914
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY		-		632,317
TOTAL EXPENDITURES OF FEDERAL AWARDS		\$ 14,987,193		\$ 202,120,035

See Accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF STANISLAUS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2018**

NOTE 1 – REPORTING ENTITY

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

NOTE 2 – BASIS OF ACCOUNTING

The accompanying Schedule of Expenditures of Federal Awards is prepared on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance.

NOTE 3 – RELATIONSHIP TO FINANCIAL STATEMENTS

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

NOTE 4 – INDIRECT COST RATE

The County has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 5 – SUBRECIPIENTS

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

Name of Program	CFDA	Subrecipient	Amount
Supplemental Nutrition Assistance Program	10.551	SCOE Child/Family Services	\$ 104,320
Supplemental Nutrition Assistance Program	10.551	SCOE- School Wellness	83,686
Supplemental Nutrition Assistance Program	10.551	Sierra Health Foundation	16,000
Supplemental Nutrition Assistance Program	10.551	Vision y Compromiso	22,500
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	Healthy Aging Association	25,123
Community Development Block Grants/Entitlement Grants	14.218	Center For Human Services	51,018
Community Development Block Grants/Entitlement Grants	14.218	Children's Crisis Center	55,799
Community Development Block Grants/Entitlement Grants	14.218	City of Ceres	235,826
Community Development Block Grants/Entitlement Grants	14.218	City of Hughson	65,971
Community Development Block Grants/Entitlement Grants	14.218	City of Newman	49,059
Community Development Block Grants/Entitlement Grants	14.218	City of Oakdale	15,890
Community Development Block Grants/Entitlement Grants	14.218	City of Patterson	428,218
Community Development Block Grants/Entitlement Grants	14.218	City of Waterford	107,835
Community Development Block Grants/Entitlement Grants	14.218	Court Appointed Special Advocates	19,800
Community Development Block Grants/Entitlement Grants	14.218	Project Sentinel	24,218
Community Development Block Grants/Entitlement Grants	14.218	Salvation Army Red Shield	60,251
Community Development Block Grants/Entitlement Grants	14.218	Second Harvest	20,000
Emergency Solutions Grant Program	14.231	Center For Human Services	6,257
Emergency Solutions Grant Program	14.231	Community Housing and Shelter Services	49,478
Emergency Solutions Grant Program	14.231	Family Promise	38,774

NOTE 5 – SUBRECIPIENTS (Continued)

Name of Program	CFDA	Subrecipient	Amount
Emergency Solutions Grant Program	14.231	Salvation Army Red Shield	121,036
Emergency Solutions Grant Program	14.231	We Care	24,504
Crime Victim Assistance	16.575	Catholic Charities	10,678
Crime Victim Assistance		Court Appointed Special Advocates for Children (CASA)	34,687
Crime Victim Assistance	16.575	Haven's Center of Stanislaus	105,617
Crime Victim Assistance	16.575	Senior Law Project	10,153
Crime Victim Assistance	16.575	Stanislaus Family Justice Center Foundation	59,414
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	Family Justice Center	226,384
Edward Byrne Memorial Justice Assistance Grant Program	16.738	Boys & Girls Club	64,604
Edward Byrne Memorial Justice Assistance Grant Program	16.738	City of Modesto	155,194
Edward Byrne Memorial Justice Assistance Grant Program	16.738	Stanislaus Family Justice Center	18,118
Senior Community Service Employment Program	17.235	SER Jobs for Progress	123,408
WIOA Adult Program	17.258	Friends Outside	265,847
WIOA Adult Program	17.258	Opportunity Stanislaus	407,647
WIOA Youth Activities	17.259	Ceres Unified School District	914,278
WIOA Youth Activities	17.259	Eckerd Youth Services	169,493
WIOA Youth Activities	17.259	Stellar College (Previously Computer Tutor)	232,893
WIOA Dislocated Worker Formula Grants	17.278	Opportunity Stanislaus	139,223
National Priority Safety Programs	20.616	Aspiranet	352
National Priority Safety Programs	20.616	Center for Human Services	1,837
National Priority Safety Programs	20.616	Parent Resource Center	424
National Priority Safety Programs	20.616	Sierra Vista Child & Family Services	3,060
Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	Catholic Charities Diocese of Stockton	6,259
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042	Catholic Charities Diocese of Stockton	30,740
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043	Healthy Aging Association	26,486
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	Catholic Charities Diocese of Stockton	94,679
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	Senior Advocacy Network	79,382
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	Howard Training Center	583,345
Nutrition Services Incentive Program	93.053	Howard Training Center	143,608
Promoting Safe and Stable Families	93.556	Aspiranet	27,830
Promoting Safe and Stable Families	93.556	Center for Human Services	89,357
Promoting Safe and Stable Families	93.556	Parent Resource Center	75,898
Promoting Safe and Stable Families	93.556	Sierra Vista Children and Family	212,211
Refugee & Entrant Assistance State/Replacement Designee Administered Programs	93.566	International Rescue Committee	179,763
Temporary Assistance for Needy Families	93.558	Alliance Worknet	6,802,981
Temporary Assistance for Needy Families	93.558	Haven Women's Center	180,479
Temporary Assistance for Needy Families	93.558	Health Services Agency	271,085
Temporary Assistance for Needy Families	93.558	Modesto City Schools	141,902
Refugee and Entrant Assistance Targeted Assistance Grants	93.584	International Rescue Committee	137,679
Chafee Foster Care Independence Program	93.674	Aspiranet	136,304
Medical Assistance Program	93.778	Center for Human Services	77,161
Medical Assistance Program	93.778	Stanislaus County Public Guardian	27,381
Block Grants for Community Mental Health Services	93.958	Turning Point Community Programs	419,641
Block Grants for Prevention and Treatment of Substance Abuse	93.959	Center for Human Services	516,652
Block Grants for Prevention and Treatment of Substance Abuse	93.959	Sierra Vista Child & Family Services	157,496
		Total	<u>\$ 14,987,193</u>

NOTE 6 – PROGRAM CLUSTERS

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

Federal CFDA	Program Title	Federal Expenditures
<u>SNAP Cluster:</u>		
10.551	Supplemental Nutrition Assistance Program	\$ 811,769
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	13,030,302
	Total	<u>\$ 13,842,071</u>
<u>WIA/WIOA Cluster:</u>		
17.258	WIOA Adult Program	\$ 3,065,886
17.259	WIOA Youth Activities	2,177,660
17.278	WIOA Dislocated Worker Formula Grants	919,101
	Total	<u>\$ 6,162,647</u>
<u>Aging Cluster:</u>		
93.044	Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	\$ 418,762
93.045	Special Programs for the Aging - Title III, Part C - Nutrition Services	798,887
93.053	Nutrition Services Incentive Program	143,608
	Total	<u>\$ 1,361,257</u>
<u>CCDF Cluster:</u>		
93.575	Child Care and Development Block Grant	\$ 1,155,579
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund	1,001,784
	Total	<u>\$ 2,157,363</u>

NOTE 7 – PASS-THROUGH ENTITIES' IDENTIFYING NUMBER

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

NOTE 8 – DEPARTMENT OF AGING FEDERAL/STATE SHARE

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

CFDA	Contract No.	Programs		Administration		Total	
		Federal Expenditures	State Expenditures	Federal Expenditures	State Expenditures	Federal Expenditures	State Expenditures
10.561	SP-1617-30 (July 17 to Sept 17)	\$ 5,434	\$ -	\$ 3,769	\$ -	\$ 9,203	\$ -
10.561	SP-1718-30 (Oct 17 to June 18)	19,689	-	2,031	-	21,720	-
10.576	SFMNP-1718-30	20,000	-	-	-	20,000	-
17.235	TV-1718-30	123,408	-	-	-	123,408	-
93.041	AP-1718-30	6,259	-	-	-	6,259	-
93.042	AP-1718-30	30,740	-	-	-	30,740	-
93.043	AP-1718-30	26,486	-	-	-	26,486	-
93.044	AP-1718-30	367,047	12,983	51,715	-	418,762	12,983
93.045	AP-1718-30	250,369	43,315	64,758	307	315,127	43,622
93.045	AP-1718-30	451,169	48,363	32,591	82	483,760	48,445
93.052	AP-1718-30	176,970	-	21,650	-	198,620	-
93.053	AP-1718-30	143,608	-	-	-	143,608	-
93.071	MI-1517-30 and MI-1718-30	23,606	6,791	-	-	23,606	6,791
93.324	HI-1718-30	82,378	171,958	9,153	19,106	91,531	191,064
93.778	MSSP-1718-30	683,433	-	-	-	683,433	-
	Ombudsman Initiative - AP-1718-30	-	65,130	-	-	-	65,130
	TOTAL	\$ 2,410,596	\$ 348,540	\$ 185,667	\$ 19,495	\$ 2,596,263	\$ 368,035

NOTE 9 – CALIFORNIA OFFICE OF EMERGENCY SERVICES (CalOES) GRANTS

The following represents expenditures for CalOES programs for the year ended June 30, 2018. The amount reported in the Schedule of Expenditures of Federal Awards is determined by calculating the federal portion of the current year expenditures.

Program	Expenditures Claimed			Share of Expenditures Current Year		
	For the Period through June 30, 2017	For the Year Ended June 30, 2018	Cumulative as of June 30, 2018	Federal Share	State Share	County Share
VW13320500 - Victim/Witness Assistance Program						
Personnel services	\$ 1,082,742	\$ 483,242	\$ 1,565,984	\$ 351,067	\$ 132,175	\$ -
Operating expenses	125,980	79,487	205,467	67,218	12,269	-
Equipment	-	75,672	75,672	75,672	-	-
Totals	\$ 1,208,722	\$ 638,401	\$ 1,847,123	\$ 493,957	\$ 144,444	\$ -
UV13040500 - Unserved/Underserved Advocacy & Outreach Program						
Personnel services	\$ 295,015	\$ 160,633	\$ 455,648	\$ 147,065	\$ -	\$ 13,568
Operating expenses	134,936	10,648	145,584	10,648	-	-
Totals	\$ 429,951	\$ 171,281	\$ 601,232	\$ 157,713	\$ -	\$ 13,568

NOTE 9 – CALIFORNIA OFFICE OF EMERGENCY SERVICES (CalOES) GRANTS (Continued)

Program	Expenditures Claimed			Share of Expenditures Current Year		
	For the Period through June 30, 2017	For the Year Ended June 30, 2018	Cumulative as of June 30, 2018	Federal Share	State Share	County Share
<u>XC1601050000 - County Victim Services Program</u>						
Personnel services	\$ 87,607	\$ 151,984	\$ 239,591	\$ 151,984	\$ -	\$ -
Operating expenses	224,468	200,779	425,247	200,779	-	-
Totals	<u>\$ 312,075</u>	<u>\$ 352,763</u>	<u>\$ 664,838</u>	<u>\$ 352,763</u>	<u>\$ -</u>	<u>\$ -</u>
<u>XE1601050000 - Elder Abuse Program</u>						
Personnel services	\$ 52,369	\$ 77,543	\$ 129,912	\$ 69,756	\$ -	\$ 7,787
Operating expenses	65,883	29,052	94,935	29,052	-	-
Totals	<u>\$ 118,252</u>	<u>\$ 106,595</u>	<u>\$ 224,847</u>	<u>\$ 98,808</u>	<u>\$ -</u>	<u>\$ 7,787</u>
<u>LE15 05 0500 - Law Enforcement Specialized Units (LE) Program</u>						
Personnel services	\$ 99,578	\$ -	\$ 99,578	\$ -	\$ -	\$ -
Operating expenses	81,073	-	81,073	-	-	-
Totals	<u>\$ 180,651</u>	<u>\$ -</u>	<u>\$ 180,651</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>LE16 05 0500 - Law Enforcement Specialized Units (LE) Program</u>						
Personnel services	\$ 54,847	\$ 78,375	\$ 133,222	\$ 78,375	\$ -	\$ -
Operating expenses	33,760	35,021	68,781	35,021	-	-
Totals	<u>\$ 88,607</u>	<u>\$ 113,396</u>	<u>\$ 202,003</u>	<u>\$ 113,396</u>	<u>\$ -</u>	<u>\$ -</u>
<u>LE17 01 0500 - Law Enforcement Specialized Units (LE) Program</u>						
Personnel services	\$ -	\$ 60,816	\$ 60,816	\$ 60,816	\$ -	\$ -
Operating expenses	-	34,430	34,430	34,430	-	-
Totals	<u>\$ -</u>	<u>\$ 95,246</u>	<u>\$ 95,246</u>	<u>\$ 95,246</u>	<u>\$ -</u>	<u>\$ -</u>
<u>FEMA DR-4308-CA - Disaster Grant 2017 Severe Winter Storm 4308</u>						
Personnel services	\$ -	\$ 147,528	\$ 147,528	\$ 113,115	\$ 31,093	\$ 3,320
Operating expenses	-	243,578	243,578	192,288	50,832	458
Totals	<u>\$ -</u>	<u>\$ 391,106</u>	<u>\$ 391,106</u>	<u>\$ 305,403</u>	<u>\$ 81,925</u>	<u>\$ 3,778</u>
<u>KC17010500 - Child Advocacy Center Program</u>						
Operating expenses	\$ -	\$ 15,734	\$ 15,734	\$ 15,734	\$ -	\$ -
Totals	<u>\$ -</u>	<u>\$ 15,734</u>	<u>\$ 15,734</u>	<u>\$ 15,734</u>	<u>\$ -</u>	<u>\$ -</u>

FINDINGS AND QUESTIONED COSTS

**COUNTY OF STANISLAUS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2018**

Section 1

Financial Statements

Summary of Auditor's Results

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

Federal Awards

- | | |
|--|------------|
| 1. Internal control over major programs: | |
| a. Material weaknesses identified? | No |
| b. Significant deficiencies identified
not considered to be material weaknesses? | No |
| 2. Type of auditor's report issued on compliance
for major programs: | Unmodified |
| 3. Any audit findings disclosed that are required to be
reported in accordance with the Uniform Guidance? | No |

4. Identification of major programs:

CFDA Number

Program

17.258, 17.259, and 17.278

Workforce Investment Act Programs

93.558

Temporary Assistance for Needy
Families (TANF)

93.659

Adoption Assistance

- | | |
|--|-------------|
| 5. Dollar threshold used to distinguish between
Type A and Type B programs? | \$3,000,000 |
| 6. Auditee qualified as a low-risk auditee under
the Uniform Guidance? | Yes |

Section 2

Financial Statement Findings

None.

Section 3

Federal Award Findings and Questioned Costs

None.

**COUNTY OF STANISLAUS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2018**

No findings in the prior year.