

COUNTY OF EL DORADO

CALIFORNIA EMERGENCY MANAGEMENT AGENCY

PROGRAM SPECIFIC GRANT AUDIT REPORT

FOR THE YEAR ENDED JUNE 30, 2009

**COUNTY OF EL DORADO
CALIFORNIA EMERGENCY MANAGEMENT AGENCY**

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CERTIFIED PUBLIC ACCOUNTANTS

**REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS ON
CALIFORNIA EMERGENCY MANAGEMENT AGENCY PROGRAMS**

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

We have audited the accompanying Statement of Approved Budget and Cumulative Revenues, Expenditures and County Match and Statement of Costs Claimed and Accepted of the California Emergency Management Agency Programs (the "Financial Statements") for the grants awarded to the County of El Dorado (County) by the California Emergency Management Agency (Cal EMA) as of and for the year ended June 30, 2009 as noted below:

<u>Award Number</u>	<u>Grant Period</u>
DC08190090	07/01/08 to 06/30/09
EA07100090	10/01/07 to 09/30/08
EA08110090	10/01/08 to 09/30/09
VB08060090	07/01/08 to 06/30/09
VW08270090	07/01/08 to 06/30/09
HT08090340	07/01/08 to 06/30/09
MH07020570	07/01/07 to 12/31/08
MH08030570	01/01/09 to 06/30/10

These Financial Statements are the responsibility of the County's management. Our responsibility is to express an opinion on these Financial Statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards* issued by the Comptroller General of the United States; and the California Emergency Management Agency *Recipient Handbook*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Financial Statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Financial Statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as, evaluation the overall financial schedule presentation. We believe that our audit provides a reasonable basis for our opinion.

To the Board of Supervisors
County of El Dorado

In our opinion, the Financial Statements referred to above present fairly, in all material respects, the financial operations of the County of the El Dorado Emergency Management Agency Programs as of and for the year ended June 30, 2009, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 3, 2010 on our consideration the County of El Dorado's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, and other matters for the Cal EMA programs. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

This report is intended solely for the information and use of the California Emergency Management Agency and El Dorado County's management and is not intended to be, and should not be, used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Galina LLP". The signature is written in a cursive, flowing style.

Roseville, California
March 3, 2010

COUNTY OF EL DORADO
CALIFORNIA EMERGENCY MANAGEMENT AGENCY

Statement of Approved Budget and Cumulative Revenues, Expenditures, and County Match
For the Period July 1, 2008 through June 30, 2009

Grant Name and Number/ Grant Term/Audit Period	Budget	Expenditures, Revenues, and Match			Budget to Actual Variance
		For the Period Through June 30, 2008	For the Period July 1, 2008 through June 30, 2009	Cumulative as of June 30, 2009	
<u>Anti-Drug Abuse Task Force - DC08190090</u>					
Grant Term: 7/01/08-6/30/09					
Audit Period: 7/01/08-6/30/09					
Personal Services	\$ 39,874	\$ --	\$ 39,874	\$ 39,874	\$ --
Operating Expenses	103,184	--	91,816	91,816	11,368
Total Expenditures	<u>\$ 143,058</u>	<u>\$ --</u>	<u>\$ 131,690</u>	<u>\$ 131,690</u>	<u>\$ 11,368</u>
Revenues Earned	<u>\$ 143,058</u>	<u>\$ --</u>	<u>\$ 131,690</u>	<u>\$ 131,690</u>	<u>\$ 11,368</u>
<u>Elder Abuse Advocacy and Outreach - EA07100090</u>					
Grant Term: 10/01/07-9/30/08					
Audit Period: 7/01/08-9/30/08					
Personal Services	\$ 102,686	\$ 77,750	\$ 24,412	\$ 102,162	\$ 524
Operating Expenses	9,814	5,280	--	5,280	4,534
Total Expenditures	<u>\$ 112,500</u>	<u>\$ 83,030</u>	<u>\$ 24,412</u>	<u>\$ 107,442</u>	<u>\$ 5,058</u>
Less Match County Provided	(22,500)	(12,112)	(10,388)	(22,500)	--
Revenues Earned	<u>\$ 90,000</u>	<u>\$ 70,918</u>	<u>\$ 14,024</u>	<u>\$ 84,942</u>	<u>\$ 5,058</u>
<u>Elder Abuse Advocacy and Outreach - EA08110090</u>					
Grant Term: 10/01/08-9/30/09					
Audit Period: 10/01/08-6/30/09					
Personal Services	\$ 89,307	\$ --	\$ 80,972	\$ 80,972	\$ 8,335
Operating Expenses	6,318	--	5,271	5,271	1,047
Total Expenditures	<u>\$ 95,625</u>	<u>\$ --</u>	<u>\$ 86,243</u>	<u>\$ 86,243</u>	<u>\$ 9,382</u>
Less Match County Provided	(19,125)	--	(14,165)	(14,165)	(4,960)
Revenues Earned	<u>\$ 76,500</u>	<u>\$ --</u>	<u>\$ 72,078</u>	<u>\$ 72,078</u>	<u>\$ 4,422</u>
<u>Elder Abuse Vertical Prosecution - VB08060090</u>					
Grant Term: 7/01/08-6/30/09					
Audit Period: 7/01/08-6/30/09					
Personal Services	\$ 107,037	\$ --	\$ 107,037	\$ 107,037	\$ --
Total Expenditures	<u>\$ 107,037</u>	<u>\$ --</u>	<u>\$ 107,037</u>	<u>\$ 107,037</u>	<u>\$ --</u>
Revenues Earned	<u>\$ 107,037</u>	<u>\$ --</u>	<u>\$ 107,037</u>	<u>\$ 107,037</u>	<u>\$ --</u>

**COUNTY OF EL DORADO
CALIFORNIA EMERGENCY MANAGEMENT AGENCY**

Statement of Approved Budget and Cumulative Revenues, Expenditures, and County Match
For the Period July 1, 2008 through June 30, 2009

Grant Name and Number/ Grant Term/Audit Period	Budget	Expenditures, Revenues, and Match			Budget to Actual Variance
		For the Period Through June 30, 2008	For the Period July 1, 2008 through June 30, 2009	Cumulative as of June 30, 2009	
<u>Victim Witness Assistance - VW08270090</u>					
Grant Term: 7/01/08-6/30/09					
Audit Period: 7/01/08-6/30/09					
Personal Services	\$ 150,601	\$ --	\$ 150,601	\$ 150,601	\$ --
Operating Expenses	9,012	--	9,012	9,012	--
Total Expenditures	<u>\$ 159,613</u>	<u>\$ --</u>	<u>\$ 159,613</u>	<u>\$ 159,613</u>	<u>\$ --</u>
Revenues Earned	<u>\$ 159,613</u>	<u>\$ --</u>	<u>\$ 159,613</u>	<u>\$ 159,613</u>	<u>\$ --</u>
<u>Hi-Tech Theft Apprehension and Prosecution - HT08090340 (See Note 4)</u>					
Passed Through County of Sacramento					
Grant Term: 7/01/08-6/30/09					
Audit Period: 7/01/08-6/30/09					
Personal Services	\$ 70,000	\$ --	\$ 70,000	\$ 70,000	\$ --
Total Expenditures	<u>\$ 70,000</u>	<u>\$ --</u>	<u>\$ 70,000</u>	<u>\$ 70,000</u>	<u>\$ --</u>
Revenues Earned	<u>\$ 70,000</u>	<u>\$ --</u>	<u>\$ 70,000</u>	<u>\$ 70,000</u>	<u>\$ --</u>
<u>California Multi-jurisdictional Methamphetamine Enforcement Team - MH07020570 (See Note 4)</u>					
Passed Through County of Yolo					
Grant Term: 7/01/07-12/31/08					
Audit Period: 7/01/08-12/31/08					
Personal Services	\$ 151,713	\$ 100,403	\$ 51,310	\$ 151,713	\$ --
Operating Expenses	69,156	44,437	26,018	70,455	(1,299)
Equipment	62,239	57,531	--	57,531	4,708
Total Expenditures	<u>\$ 283,108</u>	<u>\$ 202,371</u>	<u>\$ 77,328</u>	<u>\$ 279,699</u>	<u>\$ 3,409</u>
Revenues Earned	<u>\$ 283,108</u>	<u>\$ 202,371</u>	<u>\$ 77,328</u>	<u>\$ 279,699</u>	<u>\$ 3,409</u>
<u>California Multi-jurisdictional Methamphetamine Enforcement Team - MH08030570 (See Note 4)</u>					
Passed Through County of Yolo					
Grant Term: 1/01/09-6/30/10					
Audit Period: 1/01/09-6/30/09					
Personal Services	\$ 186,660	\$ --	\$ 34,660	\$ 34,660	\$ 152,000
Operating Expenses	28,340	--	28,032	28,032	308
Total Expenditures	<u>\$ 215,000</u>	<u>\$ --</u>	<u>\$ 62,692</u>	<u>\$ 62,692</u>	<u>\$ 152,308</u>
Revenues Earned	<u>\$ 215,000</u>	<u>\$ --</u>	<u>\$ 62,692</u>	<u>\$ 62,692</u>	<u>\$ 152,308</u>

**COUNTY OF EL DORADO
CALIFORNIA EMERGENCY MANAGEMENT AGENCY**

Statement of Costs Claimed and Accepted
For the Year Ended June 30, 2009

Grant Name and Number/ Grant Term/Audit Period	Expenditures Claimed and Accepted For the Period Ended June 30, 2009			Share of Expenditures Current Year		
	Costs Claimed	Costs Accepted	Questioned Costs	Federal Share	State Share	County Share
<u>Anti-Drug Abuse Task Force - DC08190090</u>						
Grant Term: 7/01/08-6/30/09						
Audit Period: 7/01/08-6/30/09						
Personal Services	\$ 39,874	\$ 39,874	\$ --	\$ 39,874	\$ --	\$ --
Operating Expenses	91,816	91,816	--	91,816	--	--
Totals	<u>\$ 131,690</u>	<u>\$ 131,690</u>	<u>\$ --</u>	<u>\$ 131,690</u>	<u>\$ --</u>	<u>\$ --</u>
<u>Elder Abuse Advocacy and Outreach - EA07100090</u>						
Grant Term: 10/01/07-9/30/08						
Audit Period: 07/01/08-9/30/08						
Personal Services	\$ 24,412	\$ 24,412	\$ --	\$ 14,024	\$ --	\$ 10,388
Totals	<u>\$ 24,412</u>	<u>\$ 24,412</u>	<u>\$ --</u>	<u>\$ 14,024</u>	<u>\$ --</u>	<u>\$ 10,388</u>
<u>Elder Abuse Advocacy and Outreach - EA08110090</u>						
Grant Term: 10/01/08-9/30/09						
Audit Period: 10/01/08-6/30/09						
Personal Services	\$ 80,972	\$ 80,972	\$ --	\$ 72,078	\$ --	\$ 8,894
Operating Expenses	6,163	5,271	892	--	--	5,271
Totals	<u>\$ 87,135</u>	<u>\$ 86,243</u>	<u>\$ 892</u>	<u>\$ 72,078</u>	<u>\$ --</u>	<u>\$ 14,165</u>
<u>Elder Abuse Vertical Prosecution - VB08060090</u>						
Grant Term: 7/01/08-6/30/09						
Audit Period: 7/01/08-6/30/09						
Personal Services	\$ 107,037	\$ 107,037	\$ --	\$ --	\$ 107,037	\$ --
Totals	<u>\$ 107,037</u>	<u>\$ 107,037</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 107,037</u>	<u>\$ --</u>
<u>Victim Witness Assistance - VW08270090</u>						
Grant Term: 07/01/08 -06/30/09						
Audit Period: 07/01/08-06/30/09						
Personal services	\$ 150,601	\$ 150,601	\$ --	\$ 70,679	\$ 79,922	\$ --
Operating expenses	9,012	9,012	--	--	9,012	--
Totals	<u>\$ 159,613</u>	<u>\$ 159,613</u>	<u>\$ --</u>	<u>\$ 70,679</u>	<u>\$ 88,934</u>	<u>\$ --</u>

**COUNTY OF EL DORADO
CALIFORNIA EMERGENCY MANAGEMENT AGENCY**

Statement of Costs Claimed and Accepted
For the Year Ended June 30, 2009

Grant Name and Number/ Grant Term/Audit Period	Expenditures Claimed and Accepted For the Period Ended June 30, 2009			Share of Expenditures Current Year		
	Costs Claimed	Costs Accepted	Questioned Costs	Federal Share	State Share	County Share
<u>Hi-Tech Theft Apprehension and Prosecution - HT08090340 (See Note 4)</u>						
Passed through County of Sacramento						
Grant Term: 07/01/08 -06/30/09						
Audit Period:07/01/08-06/30/09						
Personal services	\$ 70,000	\$ 70,000	\$ --	\$ --	\$ 70,000	\$ --
Totals	<u>\$ 70,000</u>	<u>\$ 70,000</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 70,000</u>	<u>\$ --</u>
<u>California Multi-jurisdictional Methamphetamine Enforcement Team - MH07020570 (See Note 4)</u>						
Passed Through County of Yolo						
Grant Term: 7/01/07-12/31/08						
Audit Period: 7/01/08-12/31/08						
Personal Services	\$ 51,310	\$ 51,310	\$ --	\$ --	\$ 51,310	\$ --
Operating Expenses	26,018	26,018	--	--	26,018	--
Totals	<u>\$ 77,328</u>	<u>\$ 77,328</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 77,328</u>	<u>\$ --</u>
<u>California Multi-jurisdictional Methamphetamine Enforcement Team - MH08030570 (See Note 4)</u>						
Passed Through County of Yolo						
Grant Term: 1/01/09-6/30/10						
Audit Period: 1/01/09-6/30/09						
Personal Services	\$ 34,660	\$ 34,660	\$ --	\$ --	\$ 34,660	\$ --
Operating Expenses	28,032	28,032	--	--	28,032	--
Totals	<u>\$ 62,692</u>	<u>\$ 62,692</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 62,692</u>	<u>\$ --</u>

COUNTY OF EL DORADO

California Emergency Management Agency Notes to Financial Statements For the Year Ended June 30, 2009

Note 1: **Summary of Significant Accounting Policies**

Financial Schedule Presentation

The schedules present only the financial activities of the County of El Dorado's California Emergency Management Agency (Cal EMA) grants for the period from July 1, 2008 through June 30, 2009 and are not intended to present fairly the financial position or changes in financial position of the County of El Dorado in accordance with accounting principles generally accepted in the United States of America.

Basis of Accounting

The accompanying Financial Statements are prepared in accordance with the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when they become both measurable and available and expenditures are recognized when the related liability is incurred.

Note 2: **Use of Estimates**

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of revenues and expenditures. Actual results could differ from these estimates.

Note 3: **Contingencies**

The grants are awarded by Cal EMA and are subject to audit by Cal EMA. It is uncertain whether an audit of the grants by Cal EMA could produce deficiencies in costs claimed under the grants and, therefore, could result in funds being returned to Cal EMA.

Note 4: **Grants Passed through the Grant Administrative Agencies (Recipients)**

The County of El Dorado received the High Technology Theft Apprehension and Prosecution Grant (award number HT08090340) and the California Multi-jurisdictional Methamphetamine Enforcement Team Grant (award number MH07020570 and MH08030570) from the grant administrative agencies (recipients), the County of Sacramento and the County of Yolo, respectively. Further, the budget and expenditure amounts reported under personal services for these grants in the accompanying Financial Statements are reported as operating expenses to Cal EMA by the grant administrative agencies. Similarly, a portion of the budget and expenditure amounts reported under equipment in grant award number MH07020570 are reported as operating expenses to Cal EMA by the grant administrative agency.



GALLINA^{LLP}

CERTIFIED PUBLIC ACCOUNTANTS

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

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

We have audited the accompanying Statement of Approved Budget and Cumulative Revenues, Expenditures and County Match and Statement of Costs Claimed and Accepted of the Emergency Management Agency Programs (the "Financial Statements") for the grants awarded by the State of California, Emergency Management Agency (Cal EMA) of the County of El Dorado, California, as of and for the year ended June 30, 2009, and have issued our report thereon dated March 3, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered County of El Dorado's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the Financial Statements, but not for the purpose of expressing an opinion on the effectiveness of the County of El Dorado's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County of El Dorado's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies and material weaknesses.

A *control deficiency* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statement is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiencies described in the accompanying Schedule of Findings as findings item 09-Cal EMA-1 and 09-Cal EMA-2 to be significant deficiencies in internal control over financial reporting.

To the Board of Supervisors
County of El Dorado

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. However, of the significant deficiencies described above, we consider item 09-Cal EMA-1 to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the 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 instances of noncompliance or other matters that are required to be disclosed under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings as finding 09-Cal EMA-1.

County of El Dorado's responses to the findings identified in our audit are described in the accompanying Schedule of Findings. We did not audit the County of El Dorado's responses and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the California Emergency Management Agency and El Dorado County's management and is not intended to be, and should not be, used by anyone other than these specified parties.



Roseville, California
March 3, 2010



GALLINA^{LLP}

CERTIFIED PUBLIC ACCOUNTANTS

**REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS
ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO THE GRANTS
AWARDED BY THE CALIFORNIA EMERGENCY MANAGEMENT AGENCY AND
ON INTERNAL CONTROL OVER COMPLIANCE**

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

Compliance

We have audited the compliance of the County of El Dorado with the types of compliance requirements described in the California Emergency Management Agency *Recipient Handbook* that are applicable to programs listed in the accompanying Financial Statements of the California Emergency Management Agency Programs (the “Programs”) for the year ended June 30, 2009. Compliance with the requirements of laws, regulations, contracts, and grants applicable to these Programs is the responsibility of the County of El Dorado’s management. Our responsibility is to express an opinion on the County of El Dorado’s compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the California Emergency Management Agency *Recipient Handbook*. Those standards 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 the Programs occurred. An audit includes examining, on a test basis, evidence about County of El Dorado’s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County of El Dorado’s compliance with those requirements.

In our opinion, the County of El Dorado complied, in all material respects, with the requirements referred to above that are applicable to the Programs for the year ended June 30, 2009. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with the California Emergency Management Agency *Recipient Handbook* and which are described in the accompanying Schedule of Findings as item 09-Cal EMA-1.

To the Board of Supervisors
County of El Dorado

Internal Control Over Compliance

The management of the County of El Dorado is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to these Programs. In planning and performing our audit, we considered the County's internal control over compliance with the requirements that could have a direct and material effect on the California Emergency Management Agency Programs in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, 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 with the California Emergency Management Agency *Recipient Handbook*.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies or material weaknesses as defined below. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies and material weaknesses.

A *control deficiency* in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer the program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a program that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiencies described in the accompanying Schedule of Findings as findings item 09-Cal EMA-1 and 09-Cal EMA-2 to be a significant deficiencies in internal control over compliance.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a program will not be prevented or detected by the entity's internal control. We consider the deficiencies described in the accompanying Schedule of Findings as finding item 09-Cal EMA-1 to be a material weakness.

This report is intended solely for the information and use of the California Emergency Management Agency and El Dorado County's management and is not intended to be, and should not be, used by anyone other than these specified parties.



Roseville, California
March 3, 2010

CALIFORNIA EMERGENCY MANAGEMENT AGENCY

SCHEDULE OF FINDINGS
AND
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS

COUNTY OF EL DORADO

California Emergency Management Agency
Schedule of Findings
For the Year Ended June 30, 2009

<u>Finding/Program</u>	<u>Finding/Noncompliance</u>
09-Cal EMA-1	<p data-bbox="518 470 618 499"><u>Criteria</u></p> <p data-bbox="212 543 391 829"><i>Award No:</i> DC08190090 EA07100090 EA08110090 VW08270090 MH07020570 MH08030570 HT08090340</p> <p data-bbox="518 543 1453 867">Section 2172, Provisions Regarding Allowable Compensation for Personnel, of the 2008 Cal EMA Recipient Handbook (Handbook) requires that functional timesheets be maintained which support the time charged to OES grants. Further, Section 11331, “Functional Time Sheets”, state that “all grant funded personnel must maintain time cards/sheets that indicate the actual time worked on each OES project and account for all the time worked by the employee during the pay period. Time cards/sheets must be signed by the employee and their supervisor.”</p> <p data-bbox="518 911 646 940"><u>Condition</u></p> <p data-bbox="518 984 1453 1228">During our testing of personnel expenditures charged to the District Attorney’s Office (DA) and Sheriff’s Office of Emergency Services (OES) programs, we noted that functional timecards/timesheets were not consistently maintained in accordance with the Handbook. Specifically, we found that various functional timesheet formats were used by OES and that some of these formats did not comply with the Handbook’s minimum requirements, including:</p> <ol data-bbox="565 1272 1453 1883" style="list-style-type: none">1) OES Anti-Drug Abuse Task Force (ADA) and California Multi-jurisdictional Methamphetamine Enforcement Team (CALMMET) timesheets on file and provided for examination did not have columns for the hours to be summarized, totaled or reconciled to the employee’s total compensated hours,2) OES ADA and CALMMET timesheets on file and provided for examination did not include or have a place for the employee’s printed name or did it have a place designated for the employee’s and supervisor’s signature,3) ADA functional timesheets accepted by OES from the City of SLT did not account for all of the city employee’s compensated time (both grant time and non-grant time),4) OES High Tech Crimes Force functional timesheets/timecards maintained on file and made available for examination, while consistent with the Handbook’s example, were soft copies or printouts of soft copies that did not include the employee’s or the supervisor’s signature.

COUNTY OF EL DORADO

California Emergency Management Agency
Schedule of Findings
For the Year Ended June 30, 2009

<u>Finding/Program</u>	<u>Finding/Noncompliance</u>
09-Cal EMA-1 (continued)	<p><u>Questioned Costs</u></p> <p>We do not question any of the payroll expenditures claimed because while functional timesheets were not maintained in accordance with the Handbook, the auditor deemed that sufficient documentation was maintained to support the number of hours charged to the programs and that the actual cost of the personnel hours spent on a programs exceeded the amounts claimed.</p> <p><u>Effect of Condition</u></p> <p>If employees that work on grant related projects do not maintain functional timesheets/timecards consistent with the Handbook's instructions, there is risk that the hours worked by these employees will not be sufficiently supported and any salary costs associated with these hours disallowed.</p> <p><u>Recommendation</u></p> <p>We recommend that procedures be implemented to ensure that all employees who work on a grant-related projects track their time on functional timesheets that are consistent with the example provided in the Handbook. Further, functional timesheet formats should be summarized at least monthly, then signed by both the employee and their supervisor, and originals of the signed functional timesheets retained on file by the department in support of all salaries charged to the projects and be available for examination by auditors. Finally, we recommend that OES implement procedures to ensure that a standard and consistent functional timesheet format be used by all staff charged to projects consistent with the Handbook's example.</p>

COUNTY OF EL DORADO

California Emergency Management Agency
Schedule of Findings
For the Year Ended June 30, 2009

Finding/Program

Finding/Noncompliance

09-Cal EMA-1
(continued)

Corrective Action Plan

The County concurs with this finding and recommendation and will initiate procedures to ensure that the DA and OES implement grant and non-grant time tracking procedures in a format that is both consistent among programs and with the Handbook's instructions.

Contact: Fiscal Administrative Manager
El Dorado County District Attorney's Office
Phone: (530) 621-6421

Principal Administrative Analyst
El Dorado County Chief Administrative Office
Phone: (530) 621-6565

09-Cal EMA-2

Criteria

Award No:
EA08110090

Section 6570 of the 2008 Cal EMA Recipient Handbook requires that the full amount of the match be expended before the grant expires. If the recipient does not expend the required match before the grant expires then Cal EMA will invoice the recipient for funds allocated that did not meet their match.

Condition

During our review of claims and supporting back up for the Elder Advocacy grant (EA08110090) we noticed that the expenditure report for the 3rd quarter of the 08/09 fiscal year reported a match of \$2,917 when actual match expenditures were \$2,025. Lack of proper internal controls resulted in the overstatement of the match amount. The person who prepares the expenditure reports accidentally keyed in the wrong amount and there was no one to review her work to make sure it was correctly prepared.

Questioned Costs

The overstatement of the match amount resulted in questioned costs of \$892 in the match category.

COUNTY OF EL DORADO

California Emergency Management Agency
Schedule of Findings
For the Year Ended June 30, 2009

Finding/Program

Finding/Noncompliance

09-Cal EMA-2
(continued)

Effect of Condition

Since the required match must be expended before the grant period ends, this can result in Cal EMA invoicing the recipient for funds allocated because the County did not meet their match.

Recommendation

We recommend that a review process be put in place to ensure that errors in reporting do not occur. An employee other than the one preparing the expenditures reports should review the reports and backup to ensure that they are correct and sign off as evidence of said review.

Corrective Action Plan

The County occurs with the finding and recommendation. To avoid errors in the future, procedures have been implemented to ensure that claims are reviewed by County staff other than the preparer for accuracy and completeness prior to submission to the State.

Contact: Fiscal Administrative Manager
El Dorado County District Attorney's Office
Phone: (530) 621-6421

COUNTY OF EL DORADO

California Emergency Management Agency
Summary Schedule of Prior Year Findings
For the Year Ended June 30, 2009

Audit Reference
Number

Status of Prior Year Audit Findings

08-OES-1

Prior year finding 08-OES-1 was revised and
renumbered to current year finding 09-Cal EMA-1