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COUNTY OF EL DORADO

REPORT

REPORT TO THE BOARD OF SUPERVISORS

FOR THE YEAR ENDED JUNE 30, 2010

COUNTY OF EL DORADO

CALIFORNIA EMERGENCY MANAGEMENT AGENCY

PROGRAM SPECIFIC GRANT AUDIT REPORT

FOR THE YEAR ENDED JUNE 30, 2010

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

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INDEPENDENT AUDITOR'S REPORT

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, 2010 as noted below:

<u>Award Number</u>	<u>Grant Period</u>
EA08110090	10/01/08 to 09/30/09
EA09120090	10/01/09 to 09/30/10
VW09280090	07/01/09 to 06/30/10
VB08060090	07/01/08 to 06/30/10
VS09010090	07/01/09 to 12/31/10
MH08030570	01/01/09 to 06/30/10
HT08090340	07/01/08 to 06/30/10
ZP09010090	10/01/09 to 09/30/12

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's Cal EMA programs as of and for the year ended June 30, 2010, 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 9, 2011 on our consideration the County'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.

Gallina LLP

Roseville, California
March 9, 2011

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

Statement of Costs Claimed and Accepted
For the Year Ended June 30, 2010

Grant Name and Number/ Grant Term/Audit Period	Expenditures Claimed and Accepted For Period Ended June 30, 2010			Share of Expenditures Current Year		
	Costs Claimed	Costs Accepted	Questioned Costs	Federal Share	State Share	County Share
<u>Elder Abuse Advocacy and Outreach - EA08110090:</u>						
Grant Term: 10/1/2008-09/30/2009						
Audit Period: 07/01/2009-09/30/2009						
Personal services	\$ 8,592	\$ 8,592	\$ --	\$ 4,422	\$ --	\$ 4,170
Operating expenses	777	777	--	--	--	777
Totals	<u>\$ 9,369</u>	<u>\$ 9,369</u>	<u>\$ --</u>	<u>\$ 4,422</u>	<u>\$ --</u>	<u>\$ 4,947</u>
<u>Elder Abuse Advocacy and Outreach - EA09120090:</u>						
Grant Term: 10/1/2009-09/30/2010						
Audit Period: 10/1/2009-06/30/2010						
Personal services	\$ 81,110	\$ 81,110	\$ --	\$ 74,437	\$ --	\$ 6,673
Operating expenses	4,022	4,022	--	--	--	4,022
Totals	<u>\$ 85,132</u>	<u>\$ 85,132</u>	<u>\$ --</u>	<u>\$ 74,437</u>	<u>\$ --</u>	<u>\$ 10,695</u>
<u>Victim/Witness Assistance - VW09280090:</u>						
Grant Term: 07/01/2009-06/30/2010						
Audit Period: 07/01/2009-06/30/2010						
Personal services	\$ 155,800	\$ 155,800	\$ --	\$ 71,213	\$ 84,587	\$ --
Operating expenses	17,719	17,719	--	13,372	4,347	--
Totals	<u>\$ 173,519</u>	<u>\$ 173,519</u>	<u>\$ --</u>	<u>\$ 84,585</u>	<u>\$ 88,934</u>	<u>\$ --</u>
<u>Vertical Prosecution Block Grant - VB08060090:</u>						
Grant Term: 07/01/2008-06/30/2010						
Audit Period: 07/01/2009-06/30/2010						
Personal services	\$ 127,473	\$ 127,473	\$ --	\$ --	\$ 127,473	\$ --
Totals	<u>\$ 127,473</u>	<u>\$ 127,473</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 127,473</u>	<u>\$ --</u>
<u>Victim Witness Assistance Recovery Act Program - VS09010090:</u>						
Grant Term: 07/01/2009-12/31/2010						
Audit Period: 07/01/2009-06/30/2010						
Personal services	\$ 6,508	\$ 6,508	\$ --	\$ 4,858	\$ --	\$ 1,650
Totals	<u>\$ 6,508</u>	<u>\$ 6,508</u>	<u>\$ --</u>	<u>\$ 4,858</u>	<u>\$ --</u>	<u>\$ 1,650</u>
<u>California Multi-jurisdictional Methamphetamine Enforcement Team - MH08030570 (See Note 4)</u>						
Passed Through County of Yolo						
Grant Term: 01/01/2009 to 06/30/2010						
Audit Period: 07/01/2009 to 06/30/2010						
Personal services	\$ 56,828	\$ 56,828	\$ --	\$ --	\$ 56,828	\$ --
Equipment	113,935	113,935	--	--	113,935	--
Totals	<u>\$ 170,763</u>	<u>\$ 170,763</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 170,763</u>	<u>\$ --</u>

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

Statement of Costs Claimed and Accepted
For the Year Ended June 30, 2010

Grant Name and Number/ Grant Term/Audit Period	Expenditures Claimed and Accepted For Period Ended June 30, 2010			Share of Expenditures Current Year		
	Costs Claimed	Costs Accepted	Questioned Costs	Federal Share	State Share	County Share
Hi-Tech Theft Apprehension and Prosecution - HT08090340 (See Note 4)						
Passed Through County of Sacramento						
Grant Term: 07/01/2008 to 06/30/2010						
Audit Period: 07/01/2009 to 06/30/2010						
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>
Evidence Based Probation Supervision Recovery Act Program - ZP09010090						
Grant Term: 10/01/09-09/30/12						
Audit Period: 10/01/09 - 06/30/10						
Personal services	\$ 18,562	\$ 18,562	\$ --	\$ 18,562	\$ --	\$ --
Operating expenses	435	435	--	435	--	--
Totals	<u>\$ 18,997</u>	<u>\$ 18,997</u>	<u>\$ --</u>	<u>\$ 18,997</u>	<u>\$ --</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, 2009 through June 30, 2010**

Grant Name and Number/ Grant Term/Audit Period	Budget	Expenditures, Revenues, and Match			
		For the Period Through June 30, 2009	For the Period July 1, 2009 through June 30, 2010	Cumulative as of June 30, 2010	Budget to Actual Variance
<u>Elder Abuse Advocacy and Outreach - EA08110090:</u>					
Grant Term: 10/1/2008-09/30/2009					
Audit Period: 07/01/2009-09/30/2009					
Personal Services	\$ 89,564	\$ 80,972	\$ 8,592	\$ 89,564	\$ --
Operating Expenses	6,061	5,271	777	6,048	13
Total Expenditures	<u>95,625</u>	<u>86,243</u>	<u>9,369</u>	<u>95,612</u>	<u>13</u>
Less Match County Provided	(19,125)	(14,165)	(4,947)	(19,112)	(13)
Revenues Earned	<u>\$ 76,500</u>	<u>\$ 72,078</u>	<u>\$ 4,422</u>	<u>\$ 76,500</u>	<u>\$ --</u>
<u>Elder Abuse Advocacy and Outreach - EA09120090:</u>					
Grant Term: 10/1/2009-09/30/2010					
Audit Period: 10/1/2009-06/30/2010					
Personal Services	\$ 105,606	\$ --	\$ 81,110	\$ 81,110	\$ 24,496
Operating Expenses	6,894	--	4,022	4,022	2,872
Total Expenditures	<u>112,500</u>	<u>--</u>	<u>85,132</u>	<u>85,132</u>	<u>27,368</u>
Less Match County Provided	(22,500)	--	(10,695)	(10,695)	(11,805)
Revenues Earned	<u>\$ 90,000</u>	<u>\$ --</u>	<u>\$ 74,437</u>	<u>\$ 74,437</u>	<u>\$ 15,563</u>
<u>Victim/Witness Assistance - VW09280090:</u>					
Grant Term: 07/01/2009-06/30/2010					
Audit Period: 07/01/2009-06/30/2010					
Personal Services	\$ 156,167	\$ --	\$ 155,800	\$ 155,800	\$ 367
Operating Expenses	19,698	--	17,719	17,719	1,979
Total Expenditures	<u>175,865</u>	<u>--</u>	<u>173,519</u>	<u>173,519</u>	<u>2,346</u>
Revenues Earned	<u>\$ 175,865</u>	<u>\$ --</u>	<u>\$ 173,519</u>	<u>\$ 173,519</u>	<u>\$ 2,346</u>
<u>Vertical Prosecution Block Grant - VB08060090:</u>					
Grant Term: 07/01/2008-06/30/2010					
Audit Period: 07/01/2009-06/30/2010					
Personal Services	\$ 234,510	\$ 107,037	\$ 127,473	\$ 234,510	\$ --
Total Expenditures	<u>234,510</u>	<u>107,037</u>	<u>127,473</u>	<u>234,510</u>	<u>--</u>
Revenues Earned	<u>\$ 234,510</u>	<u>\$ 107,037</u>	<u>\$ 127,473</u>	<u>\$ 234,510</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, 2009 through June 30, 2010

Grant Name and Number/ Grant Term/Audit Period	Budget	Expenditures, Revenues, and Match			
		For the Period Through June 30, 2009	For the Period July 1, 2009 through June 30, 2010	Cumulative as of June 30, 2010	Budget to Actual Variance
<u>Victim Witness Assistance Recovery Act Program - VS09010090:</u>					
Grant Term: 07/01/2009-12/31/2010					
Audit Period: 07/01/2009-06/30/2010					
Personal Services	\$ 21,597	\$ --	\$ 6,508	\$ 6,508	\$ 15,089
Operating Expenses	1,102	--	--	--	1,102
Total Expenditures	<u>22,699</u>	<u>--</u>	<u>6,508</u>	<u>6,508</u>	<u>16,191</u>
Less Match County Provided	(4,540)	--	(1,650)	(1,650)	(2,890)
Revenues Earned	<u>\$ 18,159</u>	<u>\$ --</u>	<u>\$ 4,858</u>	<u>\$ 4,858</u>	<u>\$ 13,301</u>
<u>California Multi-jurisdictional Methamphetamine Enforcement Team - MH08030570 (See Note 4)</u>					
Passed Through County of Yolo					
Grant Term: 01/01/2009 to 06/30/2010					
Audit Period: 07/01/2009 to 06/30/2010					
Personal Services	\$ 104,212	\$ 34,660	\$ 56,828	\$ 91,488	\$ 12,724
Operating Expenses	28,340	28,032	--	28,032	308
Equipment	122,140	--	113,935	113,935	8,205
Total Expenditures	<u>254,692</u>	<u>62,692</u>	<u>170,763</u>	<u>233,455</u>	<u>21,237</u>
Revenues Earned	<u>\$ 254,692</u>	<u>\$ 62,692</u>	<u>\$ 170,763</u>	<u>\$ 233,455</u>	<u>\$ 21,237</u>
<u>Hi-Tech Theft Apprehension and Prosecution - HT08090340 (See Note 4)</u>					
Passed Through County of Sacramento					
Grant Term: 07/01/2008 to 06/30/2010					
Audit Period: 07/01/2009 to 06/30/2010					
Personal Services	\$ 140,000	\$ 70,000	\$ 70,000	\$ 140,000	\$ --
Total Expenditures	<u>140,000</u>	<u>70,000</u>	<u>70,000</u>	<u>140,000</u>	<u>--</u>
Revenues Earned	<u>\$ 140,000</u>	<u>\$ 70,000</u>	<u>\$ 70,000</u>	<u>\$ 140,000</u>	<u>\$ --</u>
<u>Evidence Based Probation Supervision Recovery Act Program - ZP09010090</u>					
Grant Term: 10/01/09-09/30/12					
Audit Period: 10/01/09 - 06/30/10					
Personal Services	\$ 207,140	\$ --	\$ 18,562	\$ 18,562	\$ 188,578
Operating Expenses	13,307	--	435	435	12,872
Total Expenditures	<u>220,447</u>	<u>--</u>	<u>18,997</u>	<u>18,997</u>	<u>201,450</u>
Revenues Earned	<u>\$ 220,447</u>	<u>\$ --</u>	<u>\$ 18,997</u>	<u>\$ 18,997</u>	<u>\$ 201,450</u>

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

Notes to Financial Statements
For the Year Ended June 30, 2010

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, 2009 through June 30, 2010 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 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 MH08030570 are reported as operating expenses to Cal EMA by the grant administrative agency.



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

To the Board of Supervisors
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 by the State of California, Emergency Management Agency (Cal EMA) to the County of El Dorado, California, as of and for the year ended June 30, 2010, and have issued our report thereon dated March 9, 2011. 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 (County's) internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the Financial Statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

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

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

To the Board of Supervisors
County of El Dorado

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*.

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

Hallina LLP

Roseville, California
March 9, 2011



GALLINA^{LLP}

CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITOR'S REPORT 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 (County) 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, 2010. Compliance with the requirements of laws, regulations, contracts, and grants applicable to these Programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and 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 the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to the Programs for the year ended June 30, 2010.

To the Board of Supervisors
County of El Dorado

Internal Control Over Compliance

The management of the County 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*.

A deficiency in 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 and correct noncompliance on a timely basis. A *material weakness* in internal control over compliance is a deficiency, or a combination of deficiencies in internal control over compliance, such that there is reasonable possibility that material noncompliance with a compliance requirement will not be prevented, or detected and corrected, on a timely basis.

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

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

Gallina LLP

Roseville, California
March 9, 2011

**COUNTY OF EL DORADO
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, 2010**

Finding/Program

Finding/Noncompliance

There were no audit findings for the year ended June 30, 2010.

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

Summary Schedule of Prior Year Findings
For the Year Ended June 30, 2010

<u>Reference No.</u>	<u>Status of Prior Year Audit Findings</u>
09-Cal EMA-1 <i>Award No:</i> DC08190090 EA07100090 EA08110090 VW08270090 MH07020570 MH08030570 HT08090340	<u>Recommendation</u> 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. <u>Corrective Action Plan</u> 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 <u>Status:</u> Implemented

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

**Summary Schedule of Prior Year Findings
For the Year Ended June 30, 2010**

<u>Reference No.</u>	<u>Status of Prior Year Audit Findings</u>
09-Cal EMA-2 <i>Award No:</i> EA08110090	<p><u>Recommendation</u></p> <p>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.</p> <p><u>Corrective Action Plan</u></p> <p>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.</p> <p>Contact: Fiscal Administrative Manager El Dorado County District Attorney's Office Phone: (530) 621-6421</p> <p><u>Status:</u></p> <p>Implemented</p>

CHAPTER 11: THE FEDERAL RESERVE SYSTEM

11-1. The Federal Reserve System is the central bank of the United States. It is responsible for conducting monetary policy, supervising and regulating banks, and providing financial services to the government and the public.

11-2. The Federal Reserve System is composed of the Board of Governors and 12 regional Federal Reserve Banks.

11-3. The Federal Reserve System is responsible for conducting monetary policy, supervising and regulating banks, and providing financial services to the government and the public.

11-4. The Federal Reserve System is responsible for conducting monetary policy, supervising and regulating banks, and providing financial services to the government and the public.

11-5. The Federal Reserve System is responsible for conducting monetary policy, supervising and regulating banks, and providing financial services to the government and the public.

11-6. The Federal Reserve System is responsible for conducting monetary policy, supervising and regulating banks, and providing financial services to the government and the public.

11-7. The Federal Reserve System is responsible for conducting monetary policy, supervising and regulating banks, and providing financial services to the government and the public.

11-8. The Federal Reserve System is responsible for conducting monetary policy, supervising and regulating banks, and providing financial services to the government and the public.

11-9. The Federal Reserve System is responsible for conducting monetary policy, supervising and regulating banks, and providing financial services to the government and the public.