



**SINGLE AUDIT ADDENDUM LETTER No. 2 – JUNE 30, 2015**

July 6, 2016

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

Members of the Board of Supervisors:

We have audited the financial statements of the County of El Dorado as of and for the year ended June 30, 2015 and have issued our report thereon dated March 24, 2016. Subsequent to the issuance of our report, we received notice from the California Department of Community Services and Development that the amount of a grant was incorrectly reported as \$452,349 when it should have been reported as \$417,019 for LIHEAP CFDA 93.568 reported on page 14 of the Single Audit report. Since this correction affects several pages of the original report, we have made corrections to those pages and have attached them as REVISED pages. This correction affects pages 14, 16, 17, and 25.

We have corrected this error and filed the revised report with the California Department of Community Services and Development. Copies of the revised pages are enclosed. Since this change is not material, it does not affect testing of the federal programs and therefore, no further work is necessary.

If you have any questions, please do not hesitate to contact us.

Sincerely,

GALLINA LLP  
Roseville, California

# COUNTY OF EL DORADO

## Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2015 Revised

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Federal Agency / Pass-through Grantor Award Number	Federal Expenditures
<b>U.S. Department of Health and Human Services (Continued)</b>			
<u>Passed through California Secretary of State:</u>			
Voting Access for Individuals with Disabilities Grants to States HAVA 261 Polling Place Accessibility Training Program	93.617	13G26104	\$ 281
<u>Passed through CHHS Department of Child Support Services:</u>			
Child Support Enforcement	93.563	1404CA4005	3,095,917
<u>Passed through CHHS Department of Community Services and Development:</u>			
Low Income Home Energy Assistance (LIHEAP)			
LIHEAP - Energy Crisis Intervention Program (ECIP)	93.568	14B-5007	417,019
LIHEAP - Weatherization	93.568	14B-5007	310,818
LIHEAP - ECIP	93.568	15B-5007	404,178
LIHEAP - Weatherization	93.568	15B-5007	179,384
Subtotal CFDA 93.568			1,311,429
Community Services Block Grant	93.569	14F-3009	205,839
Community Services Block Grant	93.569	15F-3009	133,560
Subtotal CFDA 93.569			339,399
Subtotal Passed through CHHS Department of Community Services and Development			1,650,828
<u>Passed through CHHS Department of Public Health:</u>			
Hospital Preparedness Program	93.074	EPO 14-10500	176,822
Public Health Emergency Preparedness - Bioterrorism	93.074	EPO PHEP 14-10500	205,489
Public Health Emergency Preparedness - City Readiness	93.074	EPO 14-10500	22,379
Subtotal CFDA 93.074			404,690
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	5U52PS900515-31	9,041
Immunization Cooperative Agreements	93.268	13-20327	60,538
Medical Assistance Program: Maternal and Child Health	93.778	201409-FY1415	255,347
Maternal and Child Health Services Block Grant to the States	93.994	201409-FY1415	100,049
Subtotal passed through CHHS Department of Public Health			829,665

See accompanying Notes to Schedule of Expenditures of Federal Awards.

# COUNTY OF EL DORADO

## Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2015

Revised

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Federal Agency / Pass-through Grantor Award Number	Federal Expenditures
<b>U.S. Department of Health and Human Services (Continued)</b>			
<u>Passed through CHHS Department of Health Care Services:</u>			
Children's Health Insurance Program	93.767	N/A	\$ 42,552
Medical Assistance Program: Child Health Administration	93.778	12-1479	216,215
Medical Assistance Program: Child Health Disability Prevention	93.778	12-1479	231,057
Medical Assistance Program: Child Health Diagnostic	93.778	MOE 0715	17,007
Medical Assistance Program	93.778	14-0597	48,048
Medical Assistance Program	93.778	14-90055	201,764
Medical Assistance Program: Medicaid; Title XIX - Medical Administration Activities	93.778	14-90036	149,868
Block Grants for Community Mental Health Services	93.958	N/A	160,703
Block Grants for Prevention and Treatment of Substance Abuse	93.959	14-90055	1,221,230
Subtotal passed through CHHS Department of Health Care Services			<u>2,288,444</u>
<u>Passed through CHHS Department of Health Care Services via Department of Social Services:</u>			
Medical Assistance Program: Medicaid; Title XIX	93.778	N/A	1,560,043
Medical Assistance Program: Medicaid; Title XIX Medi-Cal	93.778	N/A	2,420,214
Medical Assistance Program: IHSS Public Authority	93.778	N/A	413,099
Medical Assistance Program: Medicaid; Title XIX - Targeted Case Management	93.778	09-1318	198,090
Subtotal passed through CHHS Department of Health Care Services via CHHS Department of Social Services			<u>4,591,446</u>
<u>Passed through CHHS Department of Aging:</u>			
Medical Assistance Program - Multipurpose Senior Services Program (MSSP) (See Note 7)	93.778	MS-1415-35	126,446
<u>Passed through California Department of Veterans Affairs:</u>			
Medical Assistance Program - Medicaid; Title XIX, Medi-Cal Cost Avoidance-CVSO	93.778	N/A	1,909
<i>Total - CFDA 93.778 totals \$5,839,107</i>			
<b>Total U.S. Department of Health and Human Services</b>			<b><u>\$ 27,282,192</u></b>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

# COUNTY OF EL DORADO

## Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2015 Revised

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Federal Agency / Pass-through Grantor Award Number	Federal Expenditures
<b>U.S. Department of Homeland Security</b>			
<u>Passed through California Governor's Office of Emergency Services</u>			
<u>(Cal OES):</u>			
Emergency Management Performance Grant	97.042	2014-0070 Cal OES #017-00000 FEMA-5081-FM-CA	\$ 163,553
Fire Management Assistance Grant	97.046	Cal OES #017-00000	15,884
Homeland Security Grant Program	97.067	2011-0077 Cal OES #017-00000	97,430
Homeland Security Grant Program	97.067	2012-00123 Cal OES #017-00000	62,474
Homeland Security Grant Program	97.067	2013-00110 Cal OES #017-00000	209,934
Homeland Security Grant Program	97.067	2014-00093 Cal OES #017-00000	66,682
Subtotal CFDA 97.067			<u>436,520</u>
Subtotal passed through Cal OES			<u>615,957</u>
Total U.S. Department of Homeland Security			<u>\$ 615,957</u>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<u><b>\$ 45,200,984</b></u>
 <u><b>Beginning Federal Loan Balances With a Continuing Compliance Requirement</b></u>			
<b>U.S. Department of Housing and Urban Development</b>			
<u>Passed through</u>			
<u>State of California Business, Consumer Services &amp; Housing Agency -</u>			
<u>Department of Housing and Community Development:</u>			
State CDBG	14.228	N/A	\$ 2,707,543
Home Investment Partnerships Program	14.239	N/A	7,462,007
Total U.S. Department of Housing and Urban Development			<u>\$ 10,169,550</u>
Total Federal Loan Balances from Previous Years with a Continuing Compliance Requirement (see Note 5)			<u>\$ 10,169,550</u>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS INCLUDING LOANS FROM PREVIOUS YEARS</b>			<u><b>\$ 55,370,534</b></u>

## COUNTY OF EL DORADO

### Schedule of Findings and Questioned Costs For the Year Ended June 30, 2015 Revised

#### 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?  | None Reported |
| 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 Circular OMB A-133, Section 510(a)? | No            |
| 4. Identification of major programs:  |               |

##### CFDA Number

20.205  
93.563  
93.658

Highway Planning and Construction  
Child Support Enforcement  
Foster Care

- |   |              |
|---|--------------|
| 5. Dollar threshold used to distinguish between Type A and Type B programs?       | \$ 1,661,116 |
| 6. Auditee qualified as a low-risk auditee under OMB Circular A-133, Section 530? | Yes          |

#### Section 2

##### Financial Statement Findings

None Reported