

COUNTY OF EL DORADO

CALIFORNIA EMERGENCY MANAGEMENT AGENCY

PROGRAM SPECIFIC GRANT AUDIT REPORT

FOR THE YEAR ENDED JUNE 30, 2011

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

Table of Contents

Independent Auditor's Report.....	1
Statement of Costs Claimed and Accepted.....	3
Statement of Approved Budget and Cumulative Revenues, Expenditures and County Match.....	5
Notes to Financial Statements.....	7
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>	8
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.....	10
Schedule of Findings.....	12
Summary Schedule of Prior Year Findings	13



GALLINA_{LLP}

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying Statement of Costs Claimed and Accepted and Statement of Approved Budget and Cumulative Revenues, Expenditures and County Match 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, 2011 as noted below:

<u>Award Number</u>	<u>Grant Period</u>
EA09120090	10/01/09 to 09/30/10
VW10290090	07/01/10 to 06/30/11
VS09010090	07/01/09 to 12/31/10
ZP09010090	10/01/09 to 09/30/12
MH08030570	01/01/09 to 12/31/11
HT08090340	07/01/08 to 12/31/11
ZO09010090	10/01/09 to 09/30/11

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, 2011.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 29, 2012 on our consideration of 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.

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

Roseville, California
March 29, 2012

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

Statement of Costs Claimed and Accepted
For the Year Ended June 30, 2011

Grant Name and Number/ Grant Term/Audit Period	Expenditures Claimed and Accepted For Period Ended June 30, 2011			Share of Expenditures Current Year		
	Costs Claimed	Costs Accepted	Questioned Costs	Federal Share	State Share	County Share
<u>Elder Abuse Advocacy and Outreach - EA09120090:</u>						
Grant Term: 10/01/2009-09/30/2010						
Audit Period: 07/01/2010-09/30/2010						
Personal services	\$ 26,132	\$ 26,132	\$ --	\$ 15,563	\$ --	\$ 10,569
Operating expenses	1,236	1,236	--	--	--	1,236
Totals	<u>\$ 27,368</u>	<u>\$ 27,368</u>	<u>\$ --</u>	<u>\$ 15,563</u>	<u>\$ --</u>	<u>\$ 11,805</u>
<u>Victim/Witness Assistance - VW10290090:</u>						
Grant Term: 07/01/2010-06/30/2011						
Audit Period: 07/01/2010-06/30/2011						
Personal services	\$ 166,581	\$ 166,581	\$ --	\$ 78,572	\$ 88,009	\$ --
Operating expenses	9,284	9,284	--	8,359	925	--
Totals	<u>\$ 175,865</u>	<u>\$ 175,865</u>	<u>\$ --</u>	<u>\$ 86,931</u>	<u>\$ 88,934</u>	<u>\$ --</u>
<u>Victim Witness Assistance Recovery Act Program - VS09010090:</u>						
Grant Term: 07/01/2009-12/31/2010						
Audit Period: 07/01/2010-12/31/2010						
Personal services	\$ 9,365	\$ 9,365	\$ --	\$ 7,678	\$ --	\$ 1,687
Operating expenses	813	813	--	813	--	--
Totals	<u>\$ 10,178</u>	<u>\$ 10,178</u>	<u>\$ --</u>	<u>\$ 8,491</u>	<u>\$ --</u>	<u>\$ 1,687</u>
<u>Evidence Based Probation Supervision Recovery Act Program - ZP09010090:</u>						
Grant Term: 10/01/2009-09/30/2012						
Audit Period: 07/01/2010-06/30/2011						
Personal services	\$ 87,168	\$ 87,168	\$ --	\$ 87,168	\$ --	\$ --
Operating expenses	1,534	1,534	--	1,534	--	--
Totals	<u>\$ 88,702</u>	<u>\$ 88,702</u>	<u>\$ --</u>	<u>\$ 88,702</u>	<u>\$ --</u>	<u>\$ --</u>
<u>California Multi-jurisdictional Methamphetamine Enforcement Team - MH08030570 (See Note 4):</u>						
Passed Through County of Yolo						
Grant Term: 01/01/2009-12/31/2011						
Audit Period: 07/01/2010-06/30/2011						
Personal services	\$ 12,588	\$ 12,588	\$ --	\$ --	\$ 12,588	\$ --
Totals	<u>\$ 12,588</u>	<u>\$ 12,588</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 12,588</u>	<u>\$ --</u>

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

Statement of Costs Claimed and Accepted
For the Year Ended June 30, 2011

Grant Name and Number/ Grant Term/Audit Period	Expenditures Claimed and Accepted For Period Ended June 30, 2011			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: 07/01/2008-12/31/2011						
Audit Period: 07/01/2010-06/30/2011						
Personal services	\$ 70,000	\$ 35,000	\$ 35,000	\$ --	\$ 35,000	\$ --
Totals	<u>\$ 70,000</u>	<u>\$ 35,000</u>	<u>\$ 35,000</u>	<u>\$ --</u>	<u>\$ 35,000</u>	<u>\$ --</u>
<u>JAG - OTP Drug Court - ZO09010090:</u>						
Grant Term: 10/01/2009-09/30/2011						
Audit Period: 07/01/2010-06/30/2011						
Personal services	\$ 48,672	\$ 48,672	\$ --	\$ 48,672	\$ --	\$ --
Operating expenses	209,367	208,907	460	208,907	--	--
Totals	<u>\$ 258,039</u>	<u>\$ 257,579</u>	<u>\$ 460</u>	<u>\$ 257,579</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, 2010 through June 30, 2011

Grant Name and Number/ Grant Term/Audit Period	Budget	Expenditures, Revenues, and Match			Budget to Actual Variance
		For the Period Through June 30, 2010	For the Period July 1, 2010 through June 30, 2011	Cumulative as of June 30, 2011	
<u>Elder Abuse Advocacy and Outreach - EA09120090:</u>					
Grant Term: 10/01/2009-09/30/2010					
Audit Period: 07/01/2010-09/30/2010					
Personal Services	\$ 107,242	\$ 81,110	\$ 26,132	\$ 107,242	\$ --
Operating Expenses	5,258	4,022	1,236	5,258	--
Total Expenditures	<u>112,500</u>	<u>85,132</u>	<u>27,368</u>	<u>112,500</u>	<u>--</u>
Less Match County Provided	(22,500)	(10,695)	(11,805)	(22,500)	--
Revenues Earned	<u>\$ 90,000</u>	<u>\$ 74,437</u>	<u>\$ 15,563</u>	<u>\$ 90,000</u>	<u>\$ --</u>
<u>Victim/Witness Assistance - VW10290090:</u>					
Grant Term: 07/01/2010-06/30/2011					
Audit Period: 07/01/2010-06/30/2011					
Personal Services	\$ 166,581	\$ --	\$ 166,581	\$ 166,581	\$ --
Operating Expenses	9,284	--	9,284	9,284	--
Total Expenditures	<u>175,865</u>	<u>--</u>	<u>175,865</u>	<u>175,865</u>	<u>--</u>
Revenues Earned	<u>\$ 175,865</u>	<u>\$ --</u>	<u>\$ 175,865</u>	<u>\$ 175,865</u>	<u>\$ --</u>
<u>Victim Witness Assistance Recovery Act Program - VS09010090:</u>					
Grant Term: 07/01/2009-12/31/2010					
Audit Period: 07/01/2010-12/31/2010					
Personal Services	\$ 21,597	\$ 6,508	\$ 9,365	\$ 15,873	\$ 5,724
Operating Expenses	1,102	--	813	813	289
Total Expenditures	<u>22,699</u>	<u>6,508</u>	<u>10,178</u>	<u>16,686</u>	<u>6,013</u>
Less Match County Provided	(4,540)	(1,650)	(1,687)	(3,337)	(1,203)
Revenues Earned	<u>\$ 18,159</u>	<u>\$ 4,858</u>	<u>\$ 8,491</u>	<u>\$ 13,349</u>	<u>\$ 4,810</u>
<u>Evidence Based Probation Supervision Recovery Act Program - ZP09010090:</u>					
Grant Term: 10/01/2009-09/30/2012					
Audit Period: 07/01/2010-06/30/2011					
Personal Services	\$ 215,856	\$ 18,562	\$ 87,168	\$ 105,730	\$ 110,126
Operating Expenses	4,591	435	1,534	1,969	2,622
Total Expenditures	<u>220,447</u>	<u>18,997</u>	<u>88,702</u>	<u>107,699</u>	<u>112,748</u>
Revenues Earned	<u>\$ 220,447</u>	<u>\$ 18,997</u>	<u>\$ 88,702</u>	<u>\$ 107,699</u>	<u>\$ 112,748</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, 2010 through June 30, 2011

Grant Name and Number/ Grant Term/Audit Period	Budget	Expenditures, Revenues, and Match			Budget to Actual Variance
		For the Period Through June 30, 2010	For the Period July 1, 2010 through June 30, 2011	Cumulative as of June 30, 2011	
<u>California Multi-jurisdictional Methamphetamine Enforcement Team - MH08030570 (See Note 4):</u>					
Passed Through County of Yolo					
Grant Term: 01/01/2009-12/31/2011					
Audit Period: 07/01/2010-06/30/2011					
Personal Services	\$ 128,072	\$ 91,488	\$ 12,588	\$ 104,076	\$ 23,996
Operating Expenses	28,340	28,032	--	28,032	308
Equipment	158,740	113,935	--	113,935	44,805
Total Expenditures	<u>315,152</u>	<u>233,455</u>	<u>12,588</u>	<u>246,043</u>	<u>69,109</u>
Revenues Earned	<u>\$ 315,152</u>	<u>\$ 233,455</u>	<u>\$ 12,588</u>	<u>\$ 246,043</u>	<u>\$ 69,109</u>
<u>Hi-Tech Theft Apprehension and Prosecution - HT08090340 (See Note 4):</u>					
Passed Through County of Sacramento					
Grant Term: 07/01/2008-12/31/2011					
Audit Period: 07/01/2010-06/30/2011					
Personal Services	\$ 175,000	\$ 140,000	\$ 35,000	\$ 175,000	\$ --
Total Expenditures	<u>175,000</u>	<u>140,000</u>	<u>35,000</u>	<u>175,000</u>	<u>--</u>
Revenues Earned	<u>\$ 175,000</u>	<u>\$ 140,000</u>	<u>\$ 35,000</u>	<u>\$ 175,000</u>	<u>\$ --</u>
<u>JAG - OTP Drug Court - ZO09010090:</u>					
Grant Term: 10/01/2009-09/30/2011					
Audit Period: 07/01/2010-06/30/2011					
Personal Services	\$ 65,766	\$ --	\$ 48,672	\$ 48,672	\$ 17,094
Operating Expenses	227,888	--	208,907	208,907	18,981
Total Expenditures	<u>293,654</u>	<u>--</u>	<u>257,579</u>	<u>257,579</u>	<u>36,075</u>
Revenues Earned	<u>\$ 293,654</u>	<u>\$ --</u>	<u>\$ 257,579</u>	<u>\$ 257,579</u>	<u>\$ 36,075</u>

COUNTY OF EL DORADO
CALIFORNIA EMERGENCY MANAGEMENT AGENCY

Notes to Financial Statements
For the Year Ended June 30, 2011

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, 2010 through June 30, 2011 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.



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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***

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

We have audited the accompanying Statement of Costs Claimed and Accepted and Statement of Approved Budget and Cumulative Revenues, Expenditures and County Match of the California Emergency Management Agency Programs (the "Financial Statements") for the grants awarded by the California Emergency Management Agency (Cal EMA) to the County of El Dorado (County) as of and for the year ended June 30, 2011, and have issued our report thereon dated March 29, 2012. 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 the 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.

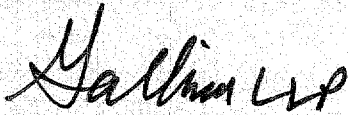
Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses.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

A handwritten signature in black ink, appearing to read "Yallman LLP", is written over the printed name of the firm.

Roseville, California
March 29, 2012



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, 2011. 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, 2011.

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.



Roseville, California
March 29, 2012

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

**SCHEDULE OF FINDINGS
AND
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS**

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

Schedule of Findings
For the Year Ended June 30, 2011

Finding/Program

Finding/Noncompliance

There were no audit findings for the year ended June 30, 2011.

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

Summary Schedule of Prior Year Findings
For the Year Ended June 30, 2011

Reference No.

Status of Prior Year Audit Findings

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