



## Legislation Details (With Text)

**File #:** 16-0622 **Version:** 2  
**Type:** Agenda Item **Status:** Approved  
**File created:** 5/31/2016 **In control:** Board of Supervisors  
**On agenda:** 8/2/2016 **Final action:** 8/2/2016  
**Title:** Chief Administrative Office recommending the Board receive and file Single Audit Addendum Letters 1 and 2 - June 30, 2015, and the Revised California Department of Community Services and Development Program Specific Audit Report performed by Gallina, LLP, related to grants awarded to the Health and Human Services Agency.

**FUNDING:** Low Income Home Energy Assistance Program.

**Sponsors:**

**Indexes:**

**Code sections:**

**Attachments:** 1. 2A - Addendum Letter No. 2, 2. 2B - Revised CSD Report, 3. 2C - Addendum Letter No. 1, 4. A - Annual Financial Report 2014-15 6-14-16, 5. B - OMB A-133 Single Audit FY 2014-15 6-14-16, 6. C - Appropriations Limit 6-14-16, 7. D - EDC Calif Dept of Comm Svcs & Dev Pgms 6-14-16, 8. E - ManagementReport FY 2014-15 6-14-16, 9. F - Single Audit Addendum Letter 6-14-16

Date	Ver.	Action By	Action	Result
8/2/2016	2	Board of Supervisors	Approved	Pass
6/14/2016	1	Board of Supervisors	Approved	Pass

Chief Administrative Office recommending the Board receive and file Single Audit Addendum Letters 1 and 2 - June 30, 2015, and the Revised California Department of Community Services and Development Program Specific Audit Report performed by Gallina, LLP, related to grants awarded to the Health and Human Services Agency.

**FUNDING:** Low Income Home Energy Assistance Program.

### DEPARTMENT RECOMMENDATION

Receive and file the Single Audit Addendum Letters No. 1 and No. 2 - June 30, 2015, and the Revised California Department of Community Services and Development (CSD) Program Specific Audit Report performed by Gallina, LLP, related to grants awarded to the Health and Human Services Agency.

### DISCUSSION / BACKGROUND

On June 23, 2015, the Board authorized the retention of Gallina LLP, an independent certified public accounting firm, in accordance with CA Government Code 25250, to perform audits of the County's financial accounts for the fiscal year ended June 30, 2015. The audit reports completed, presented to the Annual Audit Committee, and the Board of Supervisors received and filed them on June 14, 2016. The reports are posted on the County's website, under the Auditor-Controller Department.

After completion of the audits, CSD notified HHSA that the contract numbers recorded in the single audit were not accurate. Additionally, upon reviewing the final grant reports, HHSA identified that expenditures under the Low Income Home Energy Assistance Program (LIHEAP) had been over-

reported by approximately \$50,000. HHSA notified the Auditor-Controller and worked with CSD and Gallina to correct both issues. Gallina issued two separate addendum letters and revised audit report to incorporate the changes. All reports have been provided to CSD. HHSA has the \$50,000 in fund balance in the LIHEAP account and will remit it to the state as required. The letters and revised audit will be posted to the County's website under the Auditor-Controller's Department.

**ALTERNATIVES**

N/A

**OTHER DEPARTMENT / AGENCY INVOLVEMENT**

Auditor-Controller's Office

**CAO RECOMMENDATION**

Approve as recommended.

**FINANCIAL IMPACT**

There is no net county cost impact. The funds are available in the LIHEAP fund balance.

**CLERK OF THE BOARD FOLLOW UP ACTIONS**

N/A

**STRATEGIC PLAN COMPONENT**

Good Governance

**CONTACT**

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