

COUNTY OF MARIPOSA, CALIFORNIA



**SINGLE AUDIT ACT
REPORTS AND SCHEDULES
FOR THE YEAR ENDED
JUNE 30, 2008**

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COUNTY OF MARIPOSA, CALIFORNIA
SINGLE AUDIT ACT
FOR THE YEAR ENDED JUNE 30, 2008

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**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**

Board of Supervisors and the Grand Jury
County of Mariposa
Mariposa, California

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Mariposa, California (County), as of and for the year ended June 30, 2008, which collectively comprise the County's basic financial statements and have issued our report thereon dated February 9, 2009. 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 opinions 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.

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.

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 County'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 County's financial statements that is more than inconsequential will not be prevented or detected by the County's internal control. Significant deficiencies are described in the accompanying Schedule of Findings and Questioned Costs as item number 08-FS-01, 08-FS-02, and 08-FS-03.

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 County'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, we believe that none of the significant deficiencies described above is a material weakness.

Compliance and Other Matters

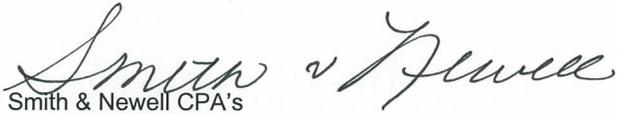
As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect 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.

We noted certain other matters that we reported to management of the County in a separate report dated February 9, 2009.

Board of Supervisors and the Grand Jury
County of Mariposa
Mariposa, California

The County's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit the County's response, and accordingly, we express no opinion on it.

This report is intended solely for the information and use of management, others within the organization, the Board of Supervisors and Grand Jury, and Federal awarding agencies and is not intended to be and should not be used by anyone other than those specified parties.

A handwritten signature in cursive script that reads "Smith & Newell".

Smith & Newell CPA's
Yuba City, California
February 9, 2009

**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

To the Board of Supervisors and Grand Jury
County of Mariposa
Mariposa, California

Compliance

We have audited the compliance of County of Mariposa, California, with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 2008. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal 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 OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 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 a major federal program 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 on 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 each of its major federal programs for the year ended June 30, 2008. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as item 08-SA-01.

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal 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 a major federal program in order to determine our auditing procedures for the purpose of expressing our opinions 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.

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 federal 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 a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

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 internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

To the Board of Supervisors and Grand Jury
County of Mariposa
Mariposa, California

The County's response to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the County's response and, accordingly, we express no opinion on it.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of County of Mariposa, California, as of and for the year ended June 30, 2008, and have issued our report thereon dated February 9, 2009. Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of management, others within the organization, the Board of Supervisors and Grand Jury, federal awarding agencies and pass through entities and is not intended to be and should not be used by anyone other than these specified parties.



Smith & Newell, CPAs
Yuba City, California
February 9, 2009

COUNTY OF MARIPOSA, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2008

<u>Federal Program/Pass Through Program Title</u>	<u>CFDA Number</u>	<u>Federal Pass-Through Grantor Number</u>	<u>Federal Expenditures</u>
<u>U.S. Department of Agriculture</u>			
Direct Program:			
Cooperative Forestry Assistance	10.664	-	\$ 26,630
Passed through State Department of Social Services:			
Food Stamps	10.551	-	1,160,183
State Administrative Matching Grants for Food Stamp Program	10.561	-	155,828
Passed through State Controller's Office			
Schools and Roads - Grants to States	10.665	-	373,433
Schools and Roads - Grants to Counties	10.666	-	1,075
Total U.S. Department of Agriculture			<u>1,717,149</u>
<u>Department of Housing and Urban Development</u>			
Direct Program:			
Section 8 Housing Choice Vouchers	14.871	-	659,909
Passed through State Department of Housing and Community Development:			
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	05 PTAA 1455	17,058
Total Department of Housing and Urban Development			<u>676,967</u>
<u>U.S. Department of the Interior</u>			
Direct Program:			
Payments in Lieu of Taxes	15.226	-	506,425
Total U.S. Department of the Interior			<u>506,425</u>
<u>U.S. Department of Justice</u>			
Direct Program:			
Juvenile Justice and Delinquency Prevention - Allocation to States	16.540	CSA 353-06	71,034
Edward Byrne Memorial Formula Grant Program	16.579	DC 0710 0220	110,257
Crime Victim Assistance/Discretionary Grants	16.582	VW 0715 0220	36,425
State Criminal Alien Assistance Program	16.606	2008-F2745-CA-AP	3,143
Bulletproof Vest Partnership Program	16.607	-	2,025
Passed through State Drug Enforcement Agency:			
Drug Court Discretionary Grant Program	16.585	2008-28	20,000
Total U.S. Department of Justice			<u>242,884</u>
<u>U.S. Department of Transportation</u>			
Passed through Federal Aviation Administration:			
Airport Improvement Program	20.106	AIP 3-06-0147-06	22,856
Total U.S. Department of Transportation			<u>22,856</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards

COUNTY OF MARIPOSA, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2008

Federal Program/Pass Through Program Title	CFDA Number	Federal Pass-Through Grantor Number	Federal Expenditures
<u>U.S. Department of Energy</u>			
Passed through State Department of Community Services and Development:			
Weatherization Assistance for Low-Income Persons	81.042	07C-1671	\$ 7,905
Total U.S. Department of Energy			7,905
<u>U.S. Department of Health and Human Services</u>			
Passed through State Department of Aging:			
Special Programs for the Aging - Title III, Part B -			
Grants for Supportive Services and Senior Centers	93.044	-	20,514
Nutrition Services Incentive Program	93.053	-	10,408
Special Programs for the Aging - Title III, Part C - Nutrition Services			
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	C-1 Congregate	18,994
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	C-1 Restaurant	7,048
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	C-2 Delivered Meals	12,615
Subtotal 93.045			38,657
Passed through State Department of Social Services:			
Promoting Safe and Stable Families	93.556	-	10,369
Temporary Assistance for Needy Families	93.558	-	1,804,869
Community-Based Child Abuse Prevention Grant	93.590	-	29,880
Child Welfare Services - State Grants	93.645	-	12,710
Foster Care - Title IV-E	93.658	-	588,862
Adoption Assistance	93.659	-	145,210
Social Services Block Grant	93.667	-	37,290
Chafee Foster Care Independence Program	93.674	-	22,623
Passed through State Child Support Department:			
Child Support Enforcement	93.563	-	475,255
Passed through State Department of Mental Health Services:			
Block Grants for Community Mental Health Services	93.958	SAMSHA	93,137
Passed through State Department of Alcohol and Drug Programs:			
Block Grants for Prevention and Treatment of Substance Abuse	93.959	SAPT	382,248
Passed through State Department of Health Services:			
Medical Assistance Program	93.778	CCS	21,214
Medical Assistance Program	93.778	CHDP	19,761
Medical Assistance Program	93.778	IHSS	96,360
Medical Assistance Program	93.778	HCPCFC	785
Medical Assistance Program	93.778	-	8,411
Subtotal 93.778			146,531
Centers for Disease Control and Prevention Investigation and			
Technical Assistance	93.283	-	120,756
National Bioterrorism Hospital Preparedness Program	93.889	-	102,783

See accompanying Notes to Schedule of Expenditures of Federal Awards

COUNTY OF MARIPOSA, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2008

<u>Federal Program/Pass Through Program Title</u>	<u>CFDA Number</u>	<u>Federal Pass-Through Grantor Number</u>	<u>Federal Expenditures</u>
<u>U.S. Department of Health and Human Services (Continued)</u>			
Passed through State Department of Community Services and Development:			
Low-Income Home Energy Assistance	93.568	06B-5373	\$ 41,068
Low-Income Home Energy Assistance	93.568	07B-5423	113,189
Low-Income Home Energy Assistance	93.568	08B-5473	<u>165,979</u>
Subtotal 93.568			<u>320,236</u>
Community Services Block Grant	93.569	06F-4707	119,637
Community Services Block Grant	93.569	08F-4907	<u>48,673</u>
Subtotal 93.569			<u>168,310</u>
Total Department of Health and Human Services			<u>4,530,648</u>
<u>Department of Homeland Security</u>			
Direct Program:			
Emergency Management Performance Grants	97.042	07 EMPG	47,036
Assistance to Firefighters Grant	97.044	EMW-2007-FR-00366	703,368
State Homeland Security Program (SHSP)	97.073	2005-15	124,628
State Homeland Security Program (SHSP)	97.073	2006-71	<u>67,232</u>
Subtotal 97.073			<u>191,860</u>
Law Enforcement Terrorism Prevention Program (LETPP)	97.074	2005-15	58,651
Law Enforcement Terrorism Prevention Program (LETPP)	97.074	2006-71	<u>50,178</u>
Subtotal 97.074			<u>108,829</u>
Buffer Zone Protection Program (BZPP)	97.078	2006-45	<u>179,550</u>
Total Department of Homeland Security			<u>1,230,643</u>
Total			<u>\$ 8,935,477</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards

COUNTY OF MARIPOSA, CALIFORNIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2008

1. REPORTING ENTITY

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of the County of Mariposa. The County of Mariposa reporting entity is defined in Note 1 to the County's basic financial statements. All federal awards received directly from federal agencies as well as federal awards passed through other government agencies are included on the schedule.

2. BASIS OF ACCOUNTING

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the County and is presented on accounting principles generally accepted in the United States of America. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the financial statements.

3. RELATIONSHIP TO FINANCIAL STATEMENTS

The amounts reported in the accompanying Schedule of Expenditures of Federal Awards agree, in all material respects, to amounts reported within the County's financial statements, federal award revenues are reported principally in the County's financial statements as inter governmental revenue in the General and Special Revenue Funds.

4. PASS -THROUGH ENTITIES' IDENTIFYING NUMBER

When federal awards were received from a pass-through entity, the Schedule of Expenditures of Federal Awards shows, if available, the identifying number assigned by the pass-through entity. When no identifying number is shown, the County determined that no identifying number is assigned for the program or the County was unable to obtain an identifying number from the pass-through entity.

5. PROGRAM CLUSTERS

Federal programs, which must be audited together as a program cluster, include the following:

<u>Federal CFDA</u>	<u>Program Title</u>	<u>Federal Expenditures</u>
<u>Food Stamp Cluster</u>		
10.551	Food Stamps	\$ 1,160,183
10.561	State Administrative Matching Grants for Food Stamp Program	<u>155,828</u>
	Total	<u>\$ 1,316,011</u>

COUNTY OF MARIPOSA, CALIFORNIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2008

I. SUMMARY OF AUDITOR'S RESULTS

<u>Financial Statements</u>	<u>Status</u>
1. Type of auditor's report issued	Unqualified
2. Internal controls over financial reporting:	
a. Material weaknesses identified?	No
b. Significant deficiencies identified not considered to be material weaknesses?	Yes
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?	No
2. Type of auditor's report issued on compliance for major programs:	
All major programs	Unqualified
3. Any audit findings disclosed that are required to be reported in accordance with OMB Circular A-133 Section 510(a)?	Yes
4. Identification of major programs:	
10.665 Schools and Roads - Grants to States	
10.666 Schools and Roads - Grants to Counties	
15.226 Payments in Lieu of Taxes	
93.558 Temporary Assistance for Needy Families	
93.659 Adoption Assistance	
93.959 Block Grants for Prevention and Treatment of Substance Abuse	
97.044 Assistance to Firefighters Grant	
5. Dollar threshold used to distinguish between Type A and Type B programs?	\$300,000
6. Auditee qualified as a low-risk auditee under OMB Circular A-133, Section 530?	Yes

II. FINANCIAL STATEMENT FINDINGS

Financial Reporting: Significant Deficiency	08-FS-01
Financial Reporting: Significant Deficiency	08-FS-02
Financial Reporting: Significant Deficiency	08-FS-03

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

CFDA 93.659	08-SA-01
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COUNTY OF MARIPOSA, CALIFORNIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2008

08-FS-01 STATEMENT ON AUDITING STANDARDS NO. 112 (Financial Reporting: Significant Deficiency)

Condition

Currently, the County relies on the external auditors to ensure its financial statements are in accordance with generally accepted accounting principles (GAAP).

Cause

Prior to issuance of SAS 112, the County was able to rely on the external auditors to assist with the financial statements and related notes without being subject to control deficiencies.

Criteria

In May 2006, a new auditing standard, Statement on Auditing Standard No. 112, Communicating Internal Control Related Matters Identified in an Audit (SAS 112), was issued. The standard provides guidance in that if an entity is unable to draft its own financial statements, there may be a material weakness or significant deficiency. External auditors cannot be part of the County's internal controls, including controls over the preparation of the financial statements, and are prohibited from auditing their own work as doing so impairs their independence.

The County should have the capacity to prepare full disclosure financial statements in accordance with generally accepted accounting principles. To carry out this responsibility, the County must have proper internal controls over financial reporting in place. Proper internal controls over financial reporting include, but are not limited to, internal controls that identify misstatements in the financial records, retaining staff competent in financial reporting and related oversight roles, and adequate design of internal control over the preparation of the financial statements.

Effect of Condition

The risk of misstatement in the financial statements increases when management is not able to apply GAAP in recording the entity's financial transactions or preparing its financial statements, including the related notes. Also, by relying on the external auditors to ensure its financial statements are in accordance with GAAP, the County is considering the external auditors a part of its internal controls over the preparation of the financial statements.

Recommendation

The County may consider the following possible actions:

1. Provide training opportunities for its accounting staff that would enable them to become more familiar with the general disclosure requirements. This training should include, but is not limited to, the usage of a disclosure checklist, which provides guidance to the financial statement's content and whether a necessary disclosure has been overlooked.
2. Hire an external accountant to confirm that the financial statements and related disclosures are in accordance with GAAP.
3. Take no action. The County may find that the costs outweigh the benefits to adhere to this standard. No action will continue to result in a significant deficiency in the County's internal controls over the preparation of the financial statements.

Corrective Action Plan

Mariposa County is one of the smaller California counties and has historically worked with our independent auditors in the completion of financial statements. We recognize the importance of maintaining independence with our external auditors and have made every attempt to maintain internal controls. This office has staffing limitations but will make an effort to draft our own financial statements in the future.

COUNTY OF MARIPOSA, CALIFORNIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2008

08-FS-02 AIRPORT ENTERPRISE FUND (Financial Reporting: Significant Deficiency)

Condition

During the year ended June 30, 2008, the County transferred the Airport activity out of the General fund and established a separate enterprise fund to account for this activity. We noted however, that the County still maintained two special revenue funds relating to airport grants , two capital project funds relating to airport capital projects and two loans for airport hangars that were not transferred to the Airport enterprise fund.

Cause

The County does not appear to have completed the transfer of the Airport from a governmental activity using modified accrual accounting to an enterprise fund activity using full accrual accounting.

Criteria

Generally accepted accounting principles requires that enterprise funds be accounted for on the economic resources measurement focus and the full accrual basis of accounting. All assets including all capital assets as well as all liabilities including loans payable should be reflected in the enterprise fund.

Effect of Condition

All activity related to the operation of the Airport does not appear to be accurately reflected in the Airport enterprise fund.

Recommendation

We recommend that all activities relating to the operation of the Airport enterprise fund be analyzed and properly classified as a part of the enterprise fund operation.

Corrective Action Plan

The County is currently in the process of completing the transfer of all Airport related activity to the enterprise fund as referenced in the above condition. We anticipate this will be completed in the fiscal year 2008-09.

08-FS-03 UNEARNED/DEFERRED REVENUES (Financial Reporting: Significant Deficiency)

Condition

We noted deferred revenues in the Water Agency, fund 312, were classified as unearned revenues instead of deferred revenues, resulting in an error in prior year net assets on the Governmental Activities Statement of Net Assets.

Cause

The names of deferred and unearned revenues have not been reviewed for compliance with Government Accounting Standards Board (GASB) definitions.

Criteria

In governmental fund accounting and reporting, deferred revenue is recorded under the modified accrual basis of accounting when revenue which has been earned has met the measurable criteria but has not met the available criteria.

Unearned revenue is recorded under both the accrual and modified accrual basis of accounting when revenue has been received before the earnings process is complete.

COUNTY OF MARIPOSA, CALIFORNIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2008

08-FS-03 UNEARNED/DEFERRED REVENUES (Financial Reporting: Significant Deficiency)(CONTINUED)

Effect of Condition

Deferred revenues were incorrectly recorded as unearned revenues resulting in a prior period adjustment to correct an understatement of net assets on the Governmental Activities Statement of Net Assets.

Recommendation

We recommend that the County analyze all classifications of unearned and deferred revenues to ensure that balances are properly classified and titled on the general ledger.

Corrective Action Plan

The County has analyzed deferred and unearned revenue accounts in the general ledger and the appropriate reclassifications have been made.

COUNTY OF MARIPOSA, CALIFORNIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2008

08-SA-01

Name: ADOPTION ASSISTANCE
CFDA #: 93.659
Federal Grantor: U.S. Department of Health and Human Services
Pass Through Entity: State Department of Social Services
Award No.: N/A
Year: 2007/2008

Condition

Title 22 California Code of Regulations Section 35331(a) requires that the determination of the child's eligibility for adoption assistance be documented in the case record on the Eligibility Certification - Adoption Assistance Program form (the AAP-4). The County does document eligibility on the AAP-4 by the completion of the form, which is signed by the "Authorized Official of Public Adoption Agency". However, a second signature is required on the AAP-4. The "Authorized Official of County Welfare Department" must sign the AAP-4 and check the appropriate box, which indicates FFP eligibility or non-eligibility.

On six of twenty-five cases tested, the AAP-4's were completed and signed by the "Authorized Official of Public Adoption Agency" but the AAP-4's were not signed by the "Authorized Official of County Welfare Department," which is the County eligibility staff. We also noted that one of the case files did not have the AAP-4.

Perspective

Appropriate training or review procedures concerning required forms completion was inadequate.

Criteria

The County is not in compliance with Title 22 California Code of Regulations Section 35331(a).

Effect of Condition

When the AAP-4 is not available for review or signed by the Authorized Official of County Welfare Department and/or the federal eligibility or non-eligibility box is not marked, the likelihood of errors in eligibility determination increase.

Questioned Costs

No costs are questioned. All twenty-one cases were eligible for federal Adoption Assistance. The problem was that their eligibility was not properly documented, as required, on the AAP-4.

Recommendation

We recommend that the County require that the AAP-4's be signed by the "Authorized Official of County Welfare Department" (County eligibility staff) and that this person check the appropriate box showing determination of FFP eligibility on the bottom of this form. We also recommend that the County incorporate into their review process procedures to ensure that the AAP-4's are properly completed and executed.

Corrective Action Plan

Mariposa County has provided additional and refresher training to the AAP staff, requiring all AAP-4's be signed by them and to check the appropriate box showing the determination of FFP eligibility. All AAP case files will be reviewed to ensure the above elements have been completed.

COUNTY OF MARIPOSA, CALIFORNIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30 2008

Audit Reference

Status of Prior Year Audit Findings

There were no prior year audit findings.

**SUPPLEMENTAL STATEMENTS OF
REVENUE AND EXPENDITURE**

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COUNTY OF MARIPOSA, CALIFORNIA
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURE
CSD CONTRACT NO. 07C-1671 (DOE-WX)
FOR THE PERIOD JULY 1, 2007 THROUGH JUNE 30, 2009

	<u>July 1, 2007 through June 30, 2008</u>	<u>July 1, 2008 through June 30, 2009</u>	<u>Totals</u>
<u>Revenue</u>			
Grant revenue	\$ 7,905	\$ -	\$ 7,905
Total Revenue	<u>\$ 7,905</u>	<u>\$ -</u>	<u>\$ 7,905</u>
<u>Expenditures</u>			
Administrative costs	\$ 383	\$ -	\$ 383
Program Costs:			
Client education	245	-	245
Direct program activities	3,956	-	3,956
Health and safety	1,753	-	1,753
Intake	735	-	735
Liability insurance	39	-	39
Outreach	245	-	245
Training and technical assistance	8	-	8
Vehicle insurance	490	-	490
Workers compensation	51	-	51
Total Program Costs	<u>7,522</u>	<u>-</u>	<u>7,522</u>
Total Expenditures	<u>\$ 7,905</u>	<u>\$ -</u>	<u>\$ 7,905</u>

COUNTY OF MARIPOSA, CALIFORNIA
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURE
CSD CONTRACT NO. 06B-5373 (WX) (LIHEAP)
FOR THE PERIOD JANUARY 1, 2006 THROUGH DECEMBER 31, 2007

	<u>January 1, 2006 through June 30, 2007</u>	<u>July 1, 2007 through December 31, 2007</u>	<u>Totals</u>
<u>Revenue</u>			
Grant revenue	\$ 121,856	\$ 3,340	\$ 125,196
Total Revenue	<u>\$ 121,856</u>	<u>\$ 3,340</u>	<u>\$ 125,196</u>
<u>Expenditures</u>			
Administrative costs	\$ 8,238	\$ 1,842	\$ 10,080
Other Program Costs:			
Liability insurance	1,303	205	1,508
Training	414	2	416
Total Other Program Costs	<u>1,717</u>	<u>207</u>	<u>1,508</u>
Program Costs:			
Intake	2,060	460	2,520
Direct program activities	102,938	(805)	102,133
Outreach	5,150	1,149	6,299
Workers compensation	1,753	487	2,240
Total Program Costs	<u>111,901</u>	<u>1,291</u>	<u>113,192</u>
Total Expenditures	<u>\$ 121,856</u>	<u>\$ 3,340</u>	<u>\$ 123,272</u>

COUNTY OF MARIPOSA, CALIFORNIA
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURE
CSD CONTRACT NO. 06B-5373 (ECIP/HEAP)
FOR THE PERIOD JANUARY 1, 2006 THROUGH DECEMBER 31, 2007

	<u>January 1, 2006 through June 30, 2007</u>	<u>July 1, 2007 through December 31, 2007</u>	<u>Totals</u>
<u>Revenue</u>			
Grant revenue	\$ 213,790	\$ 3,618	\$ 217,408
Total Revenue	<u>\$ 213,790</u>	<u>\$ 3,618</u>	<u>\$ 217,408</u>
<u>Expenditures</u>			
Administrative costs	\$ 8,223	\$ 4,699	\$ 12,922
Assurance 16:			
Assurance 16 program costs	18,640	6,627	25,267
Intake:			
Intake costs	4,706	1,689	6,395
ECIP:			
Cooling service repair	1,477	794	2,271
Heating service repair	1,959	1,029	2,988
Outreach	5,674	1,588	7,262
Wood/propane/oil	63,289	9,037	72,326
Total ECIP	<u>72,399</u>	<u>12,448</u>	<u>84,847</u>
HEAP:			
Outreach	6,422	2,219	8,641
Wood/propane/oil	67,134	9,746	76,880
Total HEAP	<u>73,556</u>	<u>11,965</u>	<u>85,521</u>
ECF energy education:			
Energy education workshop	440	300	740
Total Expenditures	<u>\$ 177,964</u>	<u>\$ 37,728</u>	<u>\$ 215,692</u>

COUNTY OF MARIPOSA, CALIFORNIA
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURE
CSD CONTRACT NO. 07B-5423 (WX) (LIHEAP)
FOR THE PERIOD JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

	<u>January 1, 2007 through June 30, 2007</u>	<u>July 1, 2007 through December 31, 2007</u>	<u>Totals</u>
<u>Revenue</u>			
Grant revenue	\$ 57,365	\$ 27,254	\$ 84,619
Total Revenue	<u>\$ 57,365</u>	<u>\$ 27,254</u>	<u>\$ 84,619</u>
<u>Expenditures</u>			
Administrative costs	\$ 9,229	\$ (2,433)	\$ 6,796
Other Program Costs:			
Liability insurance	-	492	492
Training	-	255	255
Vehicle and equipment	330	(330)	-
Total Other Program Costs	<u>330</u>	<u>417</u>	<u>492</u>
Program Costs:			
Intake	2,264	(566)	1,698
Direct program activities	39,892	30,874	70,766
Outreach	5,920	(1,673)	4,247
Workers compensation	-	635	635
Total Program Costs	<u>48,076</u>	<u>29,270</u>	<u>77,346</u>
Total Expenditures	<u>\$ 57,635</u>	<u>\$ 27,254</u>	<u>\$ 84,142</u>

COUNTY OF MARIPOSA, CALIFORNIA
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURE
CSD CONTRACT NO. 07B-5423 (ECIP/HEAP)
FOR THE PERIOD JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

	<u>January 1, 2007 through June 30, 2007</u>	<u>July 1, 2007 through December 31, 2007</u>	<u>Totals</u>
<u>Revenue</u>			
Grant revenue	\$ 74,215	\$ 79,565	\$ 153,780
Total Revenue	<u>\$ 74,215</u>	<u>\$ 79,565</u>	<u>\$ 153,780</u>
<u>Expenditures</u>			
Administrative costs	\$ 8,003	\$ 4,469	\$ 12,472
Assurance 16:			
Assurance 16 program costs	<u>12,073</u>	<u>7,193</u>	<u>19,266</u>
Intake:			
Intake costs	<u>3,096</u>	<u>2,147</u>	<u>5,243</u>
ECIP:			
Cooling service repair	-	-	-
Heating service repair	-	-	-
Outreach	4,024	2,351	6,375
Wood/propane/oil	<u>37,411</u>	<u>37,926</u>	<u>75,337</u>
Total ECIP	<u>41,435</u>	<u>40,277</u>	<u>81,712</u>
HEAP:			
Outreach	4,024	2,709	6,733
Wood/propane/oil	<u>14,520</u>	<u>29,140</u>	<u>43,660</u>
Total HEAP	<u>18,544</u>	<u>31,849</u>	<u>50,393</u>
Total Expenditures	<u>\$ 83,151</u>	<u>\$ 85,935</u>	<u>\$ 169,086</u>

COUNTY OF MARIPOSA, CALIFORNIA
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURE
CSD CONTRACT NO. 08B-5473 (WX) (LIHEAP)
FOR THE PERIOD JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

	January 1, 2008 through June 30, 2008	July 1, 2008 through December 31, 2008	Totals
<u>Revenue</u>			
Grant revenue	\$ 40,534	\$ -	\$ 40,534
Total Revenue	<u>\$ 40,534</u>	<u>\$ -</u>	<u>\$ 40,534</u>
<u>Expenditures</u>			
Administrative costs	\$ 3,982	\$ -	\$ 3,982
Other Program Costs:			
Liability insurance	106	-	106
Total Other Program Costs	106	-	106
Program Costs:			
Intake	998	-	998
Direct program activities	32,785	-	32,785
Outreach	2,496	-	2,496
Workers compensation	167	-	167
Total Program Costs	36,446	-	36,446
Total Expenditures	<u>\$ 40,534</u>	<u>\$ -</u>	<u>\$ 40,428</u>

COUNTY OF MARIPOSA, CALIFORNIA
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURE
CSD CONTRACT NO. 08B-5473 (ECIP/HEAP)
FOR THE PERIOD JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

	<u>January 1, 2008 through June 30, 2008</u>	<u>July 1, 2008 through December 31, 2008</u>	<u>Totals</u>
<u>Revenue</u>			
Grant revenue	\$ 144,073	\$ -	\$ 144,073
Total Revenue	<u>\$ 144,073</u>	<u>\$ -</u>	<u>\$ 144,073</u>
<u>Expenditures</u>			
Administrative costs	<u>\$ 5,734</u>	<u>\$ -</u>	<u>\$ 5,734</u>
Assurance 16:			
Assurance 16 program costs	<u>8,248</u>	<u>-</u>	<u>8,248</u>
Intake:			
Intake costs	<u>2,543</u>	<u>-</u>	<u>2,543</u>
Outreach:			
Outreach	<u>6,357</u>	<u>-</u>	<u>6,357</u>
ECIP:			
Wood/propane/oil	<u>56,413</u>	<u>-</u>	<u>56,413</u>
Total ECIP	<u>56,413</u>	<u>-</u>	<u>56,413</u>
HEAP:			
Wood/propane/oil	<u>46,150</u>	<u>-</u>	<u>46,150</u>
Total HEAP	<u>46,150</u>	<u>-</u>	<u>46,150</u>
Total Expenditures	<u>\$ 125,445</u>	<u>\$ -</u>	<u>\$ 125,445</u>

COUNTY OF MARIPOSA, CALIFORNIA
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURE
CSD CONTRACT NO. 06F-4707 (CSBG)
FOR THE PERIOD JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

	<u>January 1, 2007 through June 30, 2007</u>	<u>July 1, 2007 through December 31, 2007</u>	<u>Totals</u>
<u>Revenue</u>			
Grant revenue	\$ 69,179	\$ 104,377	\$ 173,556
Total Revenue	<u>\$ 69,179</u>	<u>\$ 104,377</u>	<u>\$ 173,556</u>
<u>Expenditures</u>			
Administrative Costs:			
Salaries and wages	\$ 5,658	\$ 5,658	\$ 11,316
Fringe benefits	1,875	1,875	\$ 3,750
Operating expenses and equipment	1,799	1,800	\$ 3,599
Other costs	<u>3,168</u>	<u>3,167</u>	<u>6,335</u>
Total Administrative Costs	<u>12,500</u>	<u>12,500</u>	<u>25,000</u>
Program Costs:			
Salaries and wages	5,617	5,617	11,234
Fringe benefits	1,875	1,875	3,750
Operating expenses and equipment	5,798	5,798	11,596
Subcontractor services	<u>28,130</u>	<u>93,847</u>	<u>121,977</u>
Total Program Costs	<u>41,420</u>	<u>107,137</u>	<u>148,557</u>
Total Expenditures	<u>\$ 53,920</u>	<u>\$ 119,637</u>	<u>\$ 173,557</u>

COUNTY OF MARIPOSA, CALIFORNIA
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURE
CSD CONTRACT NO. 08F-4907 (CSBG)
FOR THE PERIOD JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

	<u>January 1, 2008 through June 30, 2008</u>	<u>July 1, 2008 through December 31, 2008</u>	<u>Totals</u>
<u>Revenue</u>			
Grant revenue	\$ 25,670	\$ -	\$ 25,670
Total Revenue	<u>\$ 25,670</u>	<u>\$ -</u>	<u>\$ 25,670</u>
<u>Expenditures</u>			
Administrative Costs:			
Salaries and wages	\$ 7,973	\$ -	\$ 7,973
Fringe benefits	5,121	-	\$ 5,121
Operating expenses and equipment	1,853	-	\$ 1,853
Other costs	4,497	-	4,497
Total Administrative Costs	<u>19,444</u>	<u>-</u>	<u>19,444</u>
Program Costs:			
Salaries and wages	5,239	-	5,239
Fringe benefits	3,366	-	3,366
Operating expenses and equipment	4,930	-	4,930
Subcontractor services	15,694	-	15,694
Total Program Costs	<u>29,229</u>	<u>-</u>	<u>29,229</u>
Total Expenditures	<u>\$ 48,673</u>	<u>\$ -</u>	<u>\$ 48,673</u>

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