COUNTY OF TUOLUMNE, CALIFORNIA

Single Audit Reports

For the Year Ended June 30, 2007

COUNTY OF TUOLUMNE, CALIFORNIA
FOR THE YEAR ENDED JUNE 30, 2007

Table of Contents

COUNTY OF TUOLUMNE, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2007

Federal Grantor **Pass Through Grantor (if not direct)** **Program Title**	**CFDA No.**	**Expenditures/ Expenses**	**Grant #/ Project #**
U.S. DEPARTMENT OF AGRICULTURE			
Direct:			
Grazing Fees	10.xxx	$ 839	N/A
U.S. Forest Service Communications	10.xxx	2,514	N/A
Law Enforcement - New Melones	10.xxx	16,545	N/A
Law Enforcement - Don Pedro	10.xxx	9,760	N/A
Law Enforcement - USFS	10.xxx	9,589	N/A
Law Enforcement - Mother Lode Fair	10.xxx	1,200	N/A
Total Law Enforcement		37,094	
Pass Through State Department of Social Services:			
Food Stamps	10.551	3,346,258	10561 012
State Administrative Matching Grants for Food Stamp Program	10.561	476,783	N/A
Total Food Stamp Cluster		3,823,041	
Pass Through State Department of Health Services:			
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	256,878	05-45812
Child & Adult Care Food Program (CACFP)	10.558	17,614	5017-1-N
Pass Through State Controller's Office:			
Schools and Roads - Grants to States	10.665	2,251,278	N/A
TOTAL U.S. DEPARTMENT OF AGRICULTURE		6,389,258	
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
Pass Through State Department of Housing and Community Development:			
Community Development Block Grant/State's Program	14.228	448,803	04-STBG-1980
Community Development Block Grant/State's Program	14.228	9,153	STBG-1937
Community Development Block Grant/State's Program	14.228	24,500	PTAA-0337
Community Development Block Grant/State's Program	14.228	24,643	PTAA-1474
Community Development Block Grant/State's Program	14.228	18,967	06-PTAA
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT		526,066	
U.S. DEPARTMENT OF INTERIOR			
Direct:			
Payment in Lieu of Taxes	15.226	784,999	N/A
TOTAL U.S. DEPARTMENT OF INTERIOR		784,999	

(Continued)

The accompanying notes are an integral part of the schedule of expenditures of federal awards.

COUNTY OF TUOLUMNE, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2007

Federal Grantor **Pass Through Grantor (if not direct)** **Program Title**	**CFDA No.**	**Expenditures/ Expenses**	**Grant #/ Project #**
U.S. DEPARTMENT OF JUSTICE			
Direct:			
DEA-marijuana eradication	16.xxx	$ 42,858	N/A
State Criminal Alien Assistance Program	16.606	17,314	N/A
Bulletproof Vest Partnership Program	16.607	8,672	N/A
Pass Through State Department of Corrections and Rehabilitation:			
Juvenile Justice and Delinquency Prevention - Allocation to States	16.540	71,461	CSA 198-05
Juvenile Justice and Delinquency Prevention - Allocation to States	16.540	97,419	CSA 309-06
Total Juvenile Justice and Delinquency Prevention - Allocation to States		168,880	
Pass Through State Office of Emergency Services:			
Crime Victim Assistance	16.575	57,298	VW06200550
Violence Against Women Formula Grants	16.588	90,000	VV06020550
Edward Byrne Memorial Justice Assistance Grant Program	16.738	121,130	DC06170550
Edward Byrne Memorial Justice Assistance Grant Program	16.738	118,490	MS06050550
Total Edward Byrne Memorial Justice Assistance Grant Program		239,620	
TOTAL U.S. DEPARTMENT OF JUSTICE		624,642	
U.S. DEPARTMENT OF TRANSPORTATION			
Direct:			
Airport Improvement Program	20.106	49,293	N/A
Federal Transit - Formula Grants	20.507	213,946	N/A
Pass Through State Department of Transportation:			
Highway Planning and Construction	20.205	295,874	BRL 05932
Railroad Safety	20.301	307,574	X07-5932-(049)
State and Community Highway Safety	20.600	92,572	STPLER-5932
TOTAL U.S. DEPARTMENT OF TRANSPORTATION		959,259	
U.S. DEPARTMENT OF EDUCATION			
Pass Through State Department of Alcohol and Drug Program:			
Safe and Drug-Free Schools and Communities - State Grants	84.186	2,750	N/A
TOTAL U.S. DEPARTMENT OF EDUCATION		2,750	

(Continued)

The accompanying notes are an integral part of the schedule of expenditures of federal awards.

COUNTY OF TUOLUMNE, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2007

Federal Grantor **Pass Through Grantor (if not direct)** **Program Title**	**CFDA No.**	**Expenditures/ Expenses**	**Grant #/ Project #**
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Pass Through State Department of Social Services:			
Federal Challenge Grant	93.xxx	31,796	N/A
Promoting Safe and Stable Families	93.556	$ 138,084	93556 012
Temporary Assistance for Needy Families	93.558	5,817,542	93558 012
Child Support Enforcement	93.563	1,434,710	N/A
Foster Care - Title IV-E	93.658	1,020,100	93658 012
Adoption Assistance	93.659	504,513	93659 012
Social Services Block Grant	93.667	65,109	93667 012
Chafee Foster Care Independence Program	93.674	25,104	N/A
Pass Through State Department of Health Services:			
Child Health & Disability Prevention (CHDP)	93.xxx	172,482	N/A
Child Health & Disability Prevention (HCPC)	93.xxx	24,434	N/A
California Childrens Services	93.xxx	23,605	N/A
Targeted Case Management	93.xxx	180,091	55-0407
AIDS Programs	93.xxx	69,355	04-35393
Public Health Emergency Preparedness	93.069	3,938	EPO-CDC 06-55
Immunization Grants	93.268	19,164	06-55212
Maternal and Child Health Services Block Grant to the States	93.994	118,318	200655
Pass Through State Department of Alcohol and Drug Program:			
Perinatal Set Aside	93.xxx	4,570	N/A
Block Grants for Prevention and Treatment of Substance Abuse	93.959	387,771	N/A
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES		10,040,686	
U.S. DEPARTMENT OF HOMELAND SECURITY			
Direct:			
Emergency Fire Fighting	97.xxx	35,716	N/A
Pass through State Office of Emergency Services:			
Federal Forest Reserve	97.xxx	103,294	N/A
EMS Grants	97.xxx	168,074	N/A
Bioterrorism Preparedness	97.003	127,421	EPO-06-55
Public Assistance Grants	97.036	55,687	N/A
State Domestic Preparedness Equipment Support Program	97.004	166,944	N/A
Emergency Management Performance Grants	97.042	19,980	7 FG 60104
Total Homeland Security Cluster		186,924	
Buffer Zone Protection Program	97.078	228,000	2006-Z-T6-0045
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY		905,116	
TOTAL EXPENDITURES OF FEDERAL AWARDS		$ 20,232,776	

The accompanying notes are an integral part of the schedule of expenditures of federal awards.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2007

NOTE A – **GENERAL**

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

NOTE B – **BASIS OF ACCOUNTING**

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting.

NOTE C – **RELATIONSHIP TO BASIC FINANCIAL STATEMENTS**

Federal financial assistance revenues are reported in the County's basic financial statements as intergovernmental revenues principally in the General and Special Revenue Funds.

NOTE D – **RELATIONSHIP TO FEDERAL FINANCIAL REPORTS**

Amounts reported in the accompanying schedule agree with the amounts reported in the related federal financial reports.

NOTE E – **AMOUNT PROVIDED TO SUBRECIPIENTS**

Of the expenditures presented in the schedule, the County provided federal awards to subrecipients as follows:

Federal Program	CFDA Number	Amount
Community Development Block Grant	14.228	$ 74,000
Block Grant for Prevention and Treatment of Substance Abuse	93.959	387,771

MACIAS GINI & O'CONNELL LLP
CERTIFIED PUBLIC ACCOUNTANTS & MANAGEMENT CONSULTANTS

3000 S Street, Suite 300
Sacramento, CA 95816
916.928.4600

2175 N. California Boulevard, Suite 645
Walnut Creek, CA 94596
925.274.0190

515 S. Figueroa Street, Suite 325
Los Angeles, CA 90071
213.286.6400

402 West Broadway, Suite 400
San Diego, CA 92101
619.573.1112

To the Board of Supervisors
and Grand Jury
County of Tuolumne
Sonora, California

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*

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 Tuolumne, California (County), as of and for the year ended June 30, 2007, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 20, 2008. 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 a certain deficiency in internal control over financial reporting that we consider to be a significant deficiency.

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. We consider the deficiency described in the accompanying schedule of findings and questioned costs as 2007-A to be a significant deficiency in internal control over financial reporting.

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 and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we believe that the significant deficiency 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*

The County's response to the finding 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 the Board of Supervisors, Grand Jury, management, and state and federal grantors and is not intended to be and should not be used by anyone other than these specified parties.

Macias Gini & O'Connell LLP

Certified Public Accountants

Sacramento, California
June 20, 2008

MGO

MACIAS GINI & O'CONNELL LLP
CERTIFIED PUBLIC ACCOUNTANTS & MANAGEMENT CONSULTANTS

3000 S Street, Suite 300
Sacramento, CA 95816
916.928.4600

2175 N. California Boulevard, Suite 645
Walnut Creek, CA 94596
925.274.0190

515 S. Figueroa Street, Suite 325
Los Angeles, CA 90071
213.286.6400

402 West Broadway, Suite 400
San Diego, CA 92101
619.573.1112

To the Board of Supervisors
and Grand Jury
County of Tuolumne
Sonora, California

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM, INTERNAL CONTROL OVER COMPLIANCE, AND THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS IN ACCORDANCE WITH OMB CIRCULAR A-133

Compliance

We have audited the compliance of the County of Tuolumne, California (County), 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, 2007. 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, 2007. However, the results of our audit procedures disclosed an instance of noncompliance with those requirements, which is required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying schedule of findings and questioned costs as item 2007-1.

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 opinion on compliance, but not for the purpose of expressing 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 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.

Schedule of Expenditures of Federal Awards

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 as of and for the year ended June 30, 2007, and have issued our report thereon dated June 20, 2008. Our audit was performed for the purpose of forming 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.

The County's response to the finding 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 the Board of Supervisors, Grand Jury, management, and state and federal grantors and is not intended to be and should not be used by anyone other than these specified parties.

Macias Gini & O'Connell LLP

Certified Public Accountants

Sacramento, California
June 20, 2008

COUNTY OF TUOLUMNE, CALIFORNIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2007

Section I – Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued:	Unqualified
Internal control over financial reporting:	
• Material weaknesses identified	Yes
• Significant deficiencies identified that are not considered to be material weaknesses	None reported
Noncompliance material to financial statements noted?	No

Federal Awards:

Internal control over major programs:	
• Material weaknesses identified	No
• Significant deficiencies identified that are not considered to be material weaknesses	None reported
Type of auditor's report issued on compliance for major programs:	Unqualified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?	Yes

Identification of major programs:

CFDA Number	Name of Federal Program or Cluster
10.665	Schools and Roads – Grants to States
93.558	Temporary Assistance for Needy Families
93.563	Child Support Enforcement
93.658	Foster Care

Dollar threshold used to distinguish between Type A and Type B programs:	$606,983
Auditee qualified as low-risk auditee	No

COUNTY OF TUOLUMNE, CALIFORNIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2007

Section II – Financial Statement Findings

Item: 2007-A

Criteria:

Generally accepted accounting principles require that all assets of the County be reported in the County's financial statements.

Condition:

The County failed to account for $2,282,906 it had in a bank account at June 30, 2006 and the activity that resulted in that balance during the year ended June 30, 2006.

Effect:

The County omitted that bank balance and the activity that resulted in that bank balance from its 2006 financial statements requiring a prior period adjustment in its 2007 financial statements.

Cause:

The County Auditor-Controller was unaware of the existence of this bank account and, therefore, was not aware the funds existed. The error was discovered only after the County transferred the funds into its normal operating account in June 2007.

Recommendations:

The County Treasurer needs to inform the County Auditor-Controller of all bank accounts that belong to the County so the County Auditor-Controller can account for them properly.

Management Response/Corrective Action:

A new policy is in place. Both the Auditor-Controller and Treasurer will receive all statements pertaining to any new bond issuance.

Section III – Federal Award Findings and Questioned Costs

Item: 2007-1

Criteria:

Under Office of Management and Budget (OMB) Circular A-133, single audit reports are due nine months after the end of the County's year end. For the County's single audit reports for the year ended June 30, 2007, the due date was March 31, 2008.

Condition:

The County's single audit reports for the year ended June 30, 2007 is being issued in June 2008 making it late and therefore not in compliance with OMB Circular A-133.

Section III – Federal Award Findings and Questioned Costs (Continued)

Effect:

The lateness of the County's single audit reports for the year ended June 30, 2007 may cause some grantors to either withhold or discontinue funding pending the release of the single audit reports. In addition, submitting the reports late precludes the County from being considered a low risk auditee.

Cause:

The County's single audit reports for the year ended June 30, 2007 are being issued late because the County's annual financial report for the year ended June 30, 2007 was issued late. The County's annual financial report was issued late due to some personal matters that required the Auditor-Controller to take a leave of absence.

Recommendations:

We recognize that this situation could not have been foreseen. Therefore, our recommendation is simply to issue the County's annual financial report and single audit reports in a timely fashion in future years.

Management Response/Corrective Action:

The County concurs, and expects to rectify the issue by requesting the audit be performed earlier than in previous years, giving itself enough time should any unforeseen issues arise.

COUNTY OF TUOLUMNE, CALIFORNIA
STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2007

Item: 2006-1/2005-1/2004-1/2003-1

Criteria:

Under Office of Management and Budget (OMB) Circular A-133, single audit reports are due nine months after the end of the County's year end. For the County's single audit reports for the years ended June 30, 2003, 2004, 2005, and 2006, the due dates were March 31, 2004, 2005, 2006, and 2007, respectively.

Condition:

The County's single audit reports for the years ended June 30, 2003, 2004, 2005, and 2006 were issued in June 2006, September 2006, March 2007, and June 2007, respectively, making them late and therefore not in compliance with OMB Circular A-133.

Effect:

The lateness of the County's single audit reports for the years ended June 30, 2003, 2004, 2005, and 2006 has caused some grantors to either withhold or discontinue funding pending the release of the single audit reports. In addition, submitting the reports late precludes the County from being considered a low risk auditee.

Cause:

The County's single audit reports for the years ended June 30, 2003, 2004, 2005, and 2006 were issued late because the County's annual financial report for the years ended June 30, 2003, 2004, 2005, and 2006 were issued late. The County was required to implement Governmental Accounting Standards Board (GASB) Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments,* GASB Statement No. 37, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments: Omnibus* and GASB Statement No. 38, *Certain Financial Statement Note Disclosures* during the year ended June 30, 2003, which delayed the issuance of the County's annual financial report for the year ended June 30, 2003, which in-turn delayed the issuance of the County's annual financial report for the years ended June 30, 2004, 2005, and 2006. These new standards provided for the most significant changes in financial reporting in over twenty years, and the County did not have adequate resources available to accomplish this task in a timely fashion.

Recommendations:

We recommend that the County take the necessary steps to obtain adequate resources needed to issue the County's annual financial report and single audit reports in a more timely fashion.

Management Response/Corrective Action:

The Auditor's office has hired additional professional staff that will increase the resource level to meet the time requirements.

Status:

See current year finding 2007-1.

Item: 2006-2

Foster Care – Title IV-E
CFDA No. 93.658
U.S Department of Health and Human Services
Eligibility

Criteria:

Per program requirements for Foster Care eligibility, recertifications of eligibility criteria must be performed every twelve months.

Condition:

During our testing of eligibility requirements, it was noted that two of the forty cases tested did not have a recertification of eligibility criteria performed within the twelve month due date.

Effect:

Because recertifications also recalculate the aid payment, there is the potential that a foster care provider will receive payments that are the incorrect amount or are for children that are no longer eligible for funding during the interim time between when recertification is due and when it is actually performed.

Questioned Costs:

There are no questioned costs because, per review of the belated redetermination forms, the amount and eligibility of the children did not change.

Cause:

Per program management, Eligibility Workers base recertification forms on the Social Workers' forms. In both of these cases, the Social Worker was late to turn in forms and thus the recertification was delayed.

Recommendations:

Because there is already a system in place to alert Eligibility Workers of recertification due dates, we recommend that the Eligibility Worker work more closely with the Social Worker in order to coordinate schedules to better meet the recertification due dates.

COUNTY OF TUOLUMNE, CALIFORNIA
STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2007

Management Response/Corrective Action:

Program management stated that Eligibility Workers coordinate to the best of their abilities, but because Social Workers are in another department, it is hard to enforce.

Status:

Based on audit work performed over the Foster Care program, the County had no findings with regard to redeterminations or any other compliance matter. We consider this issue resolved.