

# **COUNTY OF PLUMAS, CALIFORNIA**



**SINGLE AUDIT ACT  
REPORTS AND SCHEDULES  
FOR THE YEAR ENDED  
JUNE 30, 2020**

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**COUNTY OF PLUMAS**  
**Single Audit Act**  
**For the Year Ended June 30, 2020**

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**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 and Grand Jury  
County of Plumas  
Quincy, California

We have audited, in accordance with the 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, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Plumas, California, (County) as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 17, 2021.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances 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. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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 a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs, that we consider to be a significant deficiency. (2020-002)

To the Board of Supervisors and Grand Jury  
County of Plumas  
Quincy, California

### **Compliance and Other Matters**

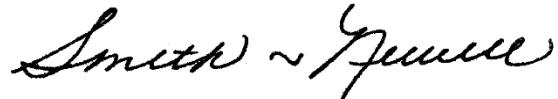
As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material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

### **County's Response to Finding**

The County's response to the finding identified in our audit is described in the accompanying management's corrective action plan. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink, appearing to read "Smith ~ Newell".

Smith & Newell CPAs  
Yuba City, California  
June 17, 2021

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR  
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY  
THE UNIFORM GUIDANCE**

To the Board of Supervisors and Grand Jury  
County of Plumas  
Quincy, California

**Report on Compliance for Each Major Federal Program**

We have audited the County of Plumas, California's (County) compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2020. 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.

**Management's Responsibility**

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. 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 audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Those standards and the Uniform Guidance 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 on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

**Opinion on Each Major Federal Program**

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

To the Board of Supervisors and Grand Jury  
County of Plumas  
Quincy, California

### **Report on Internal Control Over Compliance**

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, 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 deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program 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 a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance 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 compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify a certain deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2020-001 that we consider to be a material weakness.

The County's response to the internal control over compliance finding identified in our audit is described in the accompanying management's corrective action plan. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

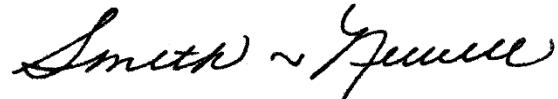
The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

To the Board of Supervisors and Grand Jury  
County of Plumas  
Quincy, California

**Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

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 Plumas, California, (County) as of and for the year ended June 30, 2020 and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated XXX , 2021, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

The supplemental schedules have not been subjected to auditing procedures applied in the audit of the basic financial statements, and accordingly, we express no opinion on them.



Smith & Newell CPAs  
Yuba City, California  
June 17, 2021

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**COUNTY OF PLUMAS**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2020**

<b>Federal Program/Pass-Through Grantor/Program Title</b>	<b>Federal CFDA Number</b>	<b>Pass-Through Entity Identifying Number</b>	<b>Passed Through to Subrecipients</b>	<b>Total Federal Expenditures</b>
<b>U.S. Department of Agriculture</b>				
State Department of Public Health:				
Supplemental Nutrition Assistance Program	10.551	16-10128	\$ -	\$ 36,541
Supplemental Nutrition Assistance Program	10.551	19-10363	_____ -	108,409
<b>Subtotal 10.551</b>			_____ -	144,950
State Department of Social Services:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	10-Unknown	_____ -	469,418
<b>Total SNAP Cluster</b>			_____ -	614,368
National Forest Service:				
Cooperative Forestry Assistance	10.664	16-LE-11051360-008	-	5,000
Cooperative Forestry Assistance	10.664	16-LE-11051360-023	_____ -	35,726
<b>Subtotal 10.664</b>			_____ -	40,726
State Controller's Office:				
Schools and Roads - Grants to States	10.665	10-Unknown	_____ -	1,224,572
<b>Total U.S. Department of Agriculture</b>			_____ -	1,879,666
<b>U.S. Department of Housing and Urban Development</b>				
State Department of Health Services:				
Housing Opportunities for Persons with AIDS	14.241	19-10520	_____ -	41,679
<b>Total U.S. Department of Housing and Urban Development</b>			_____ -	41,679
<b>U.S. Department of the Interior</b>				
Direct Program:				
Payments in Lieu of Taxes	15.226	-	_____ -	686,655
<b>Total U.S. Department of the Interior</b>			_____ -	686,655
<b>U.S. Department of Justice</b>				
Direct Program:				
Equitable Sharing Program	16.922	-	_____ -	8,978
Drug Court Discretionary Grant Program	16.585	-	_____ -	68,820
State Criminal Alien Assistance Program	16.606	-	_____ -	1,347
State Emergency Management Agency:				
Crime Victim Assistance	16.575	VW 1826 0320	-	26,730
Crime Victim Assistance	16.575	VW 1927 0320	_____ -	97,538
<b>Subtotal 16.575</b>			_____ -	124,268
<b>Total U.S. Department of Justice</b>			_____ -	203,413

See accompanying Notes to Schedule of Expenditures of Federal Awards

**COUNTY OF PLUMAS**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2020**

<b>Federal Program/Pass-Through Grantor/Program Title</b>	<b>Federal CFDA Number</b>	<b>Pass-Through Entity Identifying Number</b>	<b>Passed Through to Subrecipients</b>	<b>Total Federal Expenditures</b>
<b>U.S. Department of Transportation</b>				
Federal Aviation Administration:				
Airport Improvement Program	20.106	3-06-0020-011-2019	\$ -	\$ 4,490
Airport Improvement Program	20.106	3-06-0020-012-2019	- -	360,115
Airport Improvement Program	20.106	3-06-0020-013-2020	- -	22,526
Airport Improvement Program	20.106	3-06-0040-018-2019	- -	9,433
Airport Improvement Program	20.106	3-06-0191-015-2019	- -	1,872
<b>Subtotal 20.106</b>			- -	<b>398,436</b>
State Department of Transportation:				
Highway Planning and Construction	20.205	BRLO-5909(029)	- -	126,489
Highway Planning and Construction	20.205	BRLO-5909(079)	- -	3,199
Highway Planning and Construction	20.205	BRLO-5909(080)	- -	125,331
Highway Planning and Construction	20.205	BRLO-5909(082)	- -	5,180
Highway Planning and Construction	20.205	BRLO-5909(083)	- -	66,743
Highway Planning and Construction	20.205	BRLO-5909(092)	- -	55,967
Highway Planning and Construction	20.205	BRLO-5909(093)	- -	56,668
Highway Planning and Construction	20.205	BRLO-5909(094)	- -	59,392
Highway Planning and Construction	20.205	BRLO-5909(095)	- -	52,273
Highway Planning and Construction	20.205	BRLO-5909(096)	- -	65,422
Highway Planning and Construction	20.205	BRLO-5909(097)	- -	89,569
Highway Planning and Construction	20.205	BRLO-5909(100)	- -	18,297
Highway Planning and Construction	20.205	BRLO-5909(101)	- -	16,088
Highway Planning and Construction	20.205	RPSTPL-5909(116)	- -	61,407
Highway Planning and Construction	20.205	HSIPL-5909(113)	- -	42,208
Highway Planning and Construction	20.205	ER-32L0 (409)	- -	50,705
<b>Subtotal 20.205</b>			- -	<b>894,938</b>
<b>Total U.S. Department of Transportation</b>			- -	<b>1,293,374</b>
<b>U.S. Department of Health and Human Services</b>				
Direct Program:				
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918	- -	- -	210,121
State Department of Social Services:				
Guardianship Assistance	93.090	93-Unknown	- -	39,083
Promoting Safe and Stable Families	93.556	93-Unknown	- -	7,930
Temporary Assistance for Needy Families	93.558	93-Unknown	- -	672,528
Adoption Incentive Payments	93.603	93-Unknown	- -	4,947
Stephanie Tubbs Jones Child Welfare Services Program	93.645	93-Unknown	- -	27,789
Foster Care - Title IV-E	93.658	93-Unknown	- -	828,533
Adoption Assistance	93.659	93-Unknown	- -	233,901
Social Services Block Grant	93.667	93-Unknown	- -	54,588
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	93-Unknown	- -	15,782

See accompanying Notes to Schedule of Expenditures of Federal Awards

**COUNTY OF PLUMAS**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2020**

<b>Federal Program/Pass-Through Grantor/Program Title</b>	<b>Federal CFDA Number</b>	<b>Pass-Through Entity Identifying Number</b>	<b>Passed Through to Subrecipients</b>	<b>Total Federal Expenditures</b>
<b>U.S. Department of Health and Human Services (Continued)</b>				
State Department of Child Support Services:				
Child Support Enforcement	93.563	93-Unknown	\$ -	\$ 370,055
State Department of Aging:				
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	IIIB-0412-18	-	30,000
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	IIIC-045-18	-	179,745
Nutrition Services Incentive Program	93.053	IIIC-045-18	-	21,141
<b>Total Aging Cluster</b>			-	<b>230,886</b>
State Department of Health Services:				
Injury Prevention and Control Research and State and Community Based Programs	93.136	19-10499	-	33,457
HIV Care Formula Grants	93.917	18-10881	-	233,369
HIV Care Formula Grants	93.917	HCP X08	-	13,567
Subtotal 93.917			-	<b>246,936</b>
Telehealth Programs	93.211	G25RH32463	-	137,877
Childhood Lead Poisoning Prevention Projects - State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197	17-10228	-	64,435
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243	17-94298	-	93,223
Medical Assistance Program	93.778	93-Unknown	-	789,454
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS)	93.944	19-10439	-	1,500
Surveillance				
Maternal and Child Health Services Block Grant to the States	93.994	93-Unknown	-	71,771
State Department of Emergency Services:				
Public Health Emergency Preparedness	93.069	93-Unknown	-	119,343
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	COVID-19-3201	-	316,272
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative				
National Bioterrorism Hospital Preparedness Program	93.889	14-10530	-	125,595
State Department of Mental Health:				
Block Grants for Community Mental Health Services	93.958	93-Unknown	-	284,177

See accompanying Notes to Schedule of Expenditures of Federal Awards

**COUNTY OF PLUMAS**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2020**

<b>Federal Program/Pass-Through Grantor/Program Title</b>	<b>Federal CFDA Number</b>	<b>Pass-Through Entity Identifying Number</b>	<b>Passed Through to Subrecipients</b>	<b>Total Federal Expenditures</b>
<b>U.S. Department of Health and Human Services (Continued)</b>				
State Department of Alcohol and Drug Abuse Programs:				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	10-NNA32	\$ -	\$ 346,990
<b>Total U.S. Department of Health and Human Services</b>				
			<u>-</u>	<u>5,327,173</u>
<b>Social Security Administration</b>				
Direct Program:				
Supplemental Security Income	96.006	-	<u>-</u>	<u>1,000</u>
<b>Total Social Security Administration</b>				
			<u>-</u>	<u>1,000</u>
<b>Department of Homeland Security</b>				
State Emergency Management Agency:				
Hazard Mitigation Grant	97.039	FEMA-4344-DR-CA	-	49,475
Emergency Management Performance Grants	97.042	2019-0003	-	119,981
Homeland Security Grant Program	97.067	2017-0083	-	62,437
Homeland Security Grant Program	97.067	2018-0054	<u>-</u>	<u>49,691</u>
<b>Subtotal 97.067</b>				
			<u>-</u>	<u>112,128</u>
<b>Total Department of Homeland Security</b>				
			<u>-</u>	<u>281,584</u>
<b>Total</b>				
			<u>\$ -</u>	<u>\$ 9,714,544</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards

**COUNTY OF PLUMAS**  
**Notes to Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2020**

**1. REPORTING ENTITY**

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of the County of Plumas. The County of Plumas 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 in the Schedule of Expenditures of Federal Awards. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the County, it is not intended to, and does not, present the financial position, changes in net position or cash flows of the County.

**2. BASIS OF ACCOUNTING**

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements, regardless of the measurement focus applied. The accompanying Schedule of Expenditures of Federal Awards, is presented using the modified accrual basis of accounting for grants accounted for in the governmental fund types and the accrual basis of accounting for grants accounted for in the proprietary fund types, as described in the notes to the County financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursements.

**3. INDIRECT COST RATE**

The County has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

**4. RELATIONSHIP TO FEDERAL FINANCIAL REPORTS**

The amounts reported in the accompanying Schedule of Expenditures of Federal Awards agree or can be reconciled with amounts reported in the related federal financial assistance reports.

**5. RELATIONSHIP TO BASIC FINANCIAL STATEMENTS**

The amounts reported in the accompanying Schedule of Expenditures of Federal Awards agree or can be reconciled with amounts reported in the County's basic financial statements.

**6. 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 and the identifying number is shown as unknown.

**7. CORONAVIRUS RELIEF FUNDS**

The County was certified to receive funding through the Coronavirus Relief Funds passed through the State of California. Expenditures incurred from March to June 2020, will be reported on the County's Schedule of Expenditures of Federal Awards for the fiscal year ending June 30, 2021

**COUNTY OF PLUMAS**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2020**

**SECTION I - SUMMARY OF AUDITOR'S RESULTS**

<b>Financial Statements</b>	<u>Status</u>
1. Type of auditor's report issued	Unmodified
2. Internal controls over financial reporting:	
a. Material weaknesses identified?	No
b. Significant deficiencies identified and 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?	Yes
b. Significant deficiencies identified and not considered to be material weaknesses?	No
2. Type of auditor's report issued on compliance for major programs:	Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)?	Yes
4. Identification of major programs:	
10.665 Schools and Roads – Grants to States	
20.205 Highway Planning and Construction	
93.658 Foster Care – Title IV-E	
93.659 Adoption Assistance	
93.778 Medical Assistance Program	
5. Dollar threshold used to distinguish between Type A and Type B programs?	\$750,000
6. Auditee qualified as a low-risk auditee under 2 CFR Section 200.520?	No

**SECTION II - FINANCIAL STATEMENT FINDINGS**

Audit Adjustments	2020-002
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**SECTION III - FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS**

10.665 Schools and Roads – Grants to States	2020-001
20.205 Highway Planning and Construction	2020-001
93.658 Foster Care – Title IV-E	2020-001
93.778 Medical Assistance Program	2020-001

**COUNTY OF PLUMAS**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2020**

**2020-001 (Material Weakness)**

<b>Name:</b>	Schools and Roads – Grants to States Highway Planning and Construction Foster Care – Title IV-E Medical Assistance Program
<b>CFDA#:</b>	10.665 20.205 93.658 93.778
<b>Federal Grantor:</b>	U.S. Department of Agriculture U.S. Department of Transportation U.S. Department of Health and Human Services
<b>Pass-Through Entity:</b>	State Controller's Office State Department of Social Services State Department of Health Services
<b>Award No.:</b>	Various
<b>Year:</b>	2019-20
<b>Compliance Requirement:</b>	Other

**Criteria**

Internal control over the Schedule of Expenditures of Federal Awards (SEFA) requires that individual County departments provide accurate Federal expenditure information to the County Auditor in a timely manner.

COPY

**Condition**

During our testing of major programs we noted that the SEFA provided by the County at the beginning of audit fieldwork contained errors in the federal expenditures. Expenditures included on the SEFA provided at the beginning of the audit were less than actual expenditures by \$1,495,424 in the major programs listed above.

**Cause**

The County departments did not provide accurate information to include on the SEFA that was provided to us at the beginning of the audit.

**Effect**

The SEFA provided at the beginning of fieldwork was not materially correct and adjustments were needed to accurately reflect all Federal expenditures.

**Questioned Cost**

No questioned costs were identified as a result of our procedures.

**Context**

The condition noted above was identified during our procedures related to reporting over the programs.

**COUNTY OF PLUMAS**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2020**

**2020-001 (Material Weakness) (Continued)**

**Repeat Finding**

This is a repeat of prior year finding 2019-001.

**Recommendation**

We recommend that the County departments provide the County Auditor with accurate federal expenditure information prior to the beginning of audit fieldwork.

**Views of Responsible Officials and Planned Corrective Action**

Refer to separate Managements' Corrective Action Plan for views of responsible officials and management's responses.

**2020-002 Reconciliation of Pooled Cash and Investments (Significant Deficiency)**

**Criteria**

Internal control requires that cash and investments be reconciled in a timely manner on a regular basis and that any unreconciled differences from the reconciliation to the general ledger be identified and resolved.

**Condition**

We noted that as of June 30, 2020, there was an unreconciled difference on the pooled cash reconciliation of approximately \$16,000.

**Cause**

We noted that the County had been reconciling cash and investments and maintaining a consistent unreconciled difference throughout the fiscal year.

**Effect**

There is an unreconciled difference from the pooled cash and investments reconciliation to the general ledger.

**Questioned Cost**

No questioned costs were identified as a result of our procedures.

**Context**

We audited cash and investments in the normal course of the audit.

**Repeat Finding**

Not a repeat finding.

**COUNTY OF PLUMAS**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2020**

**2020-002 Reconciliation of Pooled Cash and Investments (Significant Deficiency)**

**Recommendation**

We recommend that the County continue to reconcile pooled cash and investments in a timely manner and that any unreconciled differences be identified and resolved within the month that they occur.

**Views of Responsible Officials and Planned Corrective Action**

Refer to separate Management's Corrective Action Plan for views of responsible officials and management's responses.

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# PLUMAS COUNTY AUDITOR / CONTROLLER

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## COUNTY OF PLUMAS, CALIFORNIA

Status of Prior Year Findings and Questioned Costs

and

Corrective Action Plan

For the Year Ended June 30, 2020

Compiled by: Roberta M. Allen  
Plumas County Auditor/Controller

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**COUNTY OF PLUMAS**  
**Schedule of Prior Year Findings and Questioned Costs**  
**For the Year Ended June 30, 2020**

<b>Audit Reference</b>	<b>Status of Prior Year Recommendations</b>
<b>2019-001</b>	<b>Schools and Roads - Grants to States, Foster Care - Title IV-E, Medical Assistance Program</b>
	<b>Recommendation</b>
	We recommend that the County departments provide the County Auditor with accurate federal expenditure information prior to the beginning of audit fieldwork.
	<b>Status</b>
	Not Implemented
<b>2019-002</b>	<b>Foster Care - Title IV-E</b>
	<b>Recommendation</b>
	We recommend that the County require that the FC 3 be signed by the Eligibility Worker and that this individual check the appropriate box showing determination of the recipient eligibility on the bottom of this form. We also recommend that the County incorporate into their review process procedures to ensure that the FC 3 is properly completed.
	<b>Status</b>
	Implemented
<b>2019-003</b>	<b>Audit Adjustments</b>
	<b>Recommendation</b>
	We recommend that the County reconcile all accounts in a timely manner so that required adjustments can be recorded prior to the start of the annual audit.
	<b>Status</b>
	Implemented

**COUNTY OF PLUMAS**  
**Management's Corrective Action Plan**  
**For the Year Ended June 30, 2020**

**2020-001 Schools and Roads – Grants to States, Highway Planning, and Construction, Foster Care – Title IV-E, Medical Assistance Program (Material Weakness)**

We recommend that the County departments provide the County Auditor with accurate federal expenditure information prior to the beginning of audit fieldwork.

Management's Response:	We concur with the finding.
Responsible Individuals:	Department of Public Works: John Mannle, Director of Public Works Department of Social Services: Jennifer Bromby, DFO Neal Caiazzo, Director
Corrective Action Plans:	Department of Public Works: We have discussed the errors in reporting, cited by the auditor, internally in our department and are taking steps to ensure the reporting is accurate for future audits. Department of Social Services: When preparing future reports we will include the Medical Admin on the SEFA and ensure the EA-FC is reported under the correct catalog number.
Anticipated Completion Date:	6/30/2021

**2020-002 Reconciliation of Pooled Cash and Investments (Significant Deficiency)**

We recommend that the County continue to reconcile pooled cash and investments in a timely manner and that any unreconciled differences be identified and resolved within the month that they occur.

Management's Response:	We agree with the finding and have implemented the Corrective Action Plan as described below.
Responsible Individual:	Roberta M. Allen, Auditor/Controller
Corrective Action Plan:	The cash reconciliation discrepancy was a result of the change to new accounting software as of July 1, 2019 and the learning curve that ensued as the County learned to use the new system. Fiscal year 19/20 was the first full year that the County used the new software. New procedures were needed to reconcile the cash between the Treasurer's internal reconciliation and the Treasurer's pool in the new system, and also for the Auditor to reconcile the County funds with the Treasurer funds. Errors in posting in the new system made it difficult to reconcile. Deposits continued to be reconciled daily between the Treasurer and Auditor departments, as was done prior to the conversion. Any differences between the Treasurer and Auditor deposit totals are resolved daily, as has always been the process. New reconciliation procedures are in place, and cash is reconciled daily and at month end. Any differences are investigated and corrected.

Anticipated Completion Date: 6/30/2021

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## **Supplemental Schedules**

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**COUNTY OF PLUMAS**  
**Supplemental Schedule**  
**California Department of Aging (CDA)**  
**For the Year Ended June 30, 2020**

A reconciliation of accrual basis expenditures as reported on the Financial Closeout Report to cash basis expenditures confirmed as of June 30, 2020 follows:

	<u>Program</u>	<u>Federal CFDA Number</u>	<u>Total Expenditures</u>	<u>Accrual Adjustments</u>	<u>Confirmed Amount</u>
IIIB	Transportation	93.044	\$ 30,000	\$ -	\$ 30,000
IIIC-1	Congregate	93.045	106,962	-	106,962
IIIC-1	Congregate Nutrition Services Incentive Program	93.053	9,720	-	9,720
IIIC-2	Home Delivered Meals	93.045	66,687	-	66,687
IIIC-2	Home Delivered Meals FFCRA	93.045	6,096	-	6,096
IIIC-2	Home Delivered Meals, Nutrition Services Incentive	93.053	<u>11,421</u>	<u>-</u>	<u>11,421</u>
	Total Expenditures of CDA Federal Awards		<u>\$ 230,886</u>	<u>\$ -</u>	<u>\$ 230,886</u>

The terms and conditions of contracts with CDA require agencies to display state-funded expenditures discretely along with the related federal expenditures. The following schedule is presented to comply with these requirements.

<u>CFDA No.</u>	<u>Federal Expenditures</u>	<u>State Expenditures</u>
93.044	\$ 30,000	\$ -
93.045	179,745	131,648
93.053	<u>21,141</u>	<u>-</u>
Total	<u>\$ 230,886</u>	<u>\$ 131,648</u>

**COUNTY OF PLUMAS**  
**Supplemental Schedule**  
**California Emergency Management Agency (CalEMA)**  
**For the Year Ended June 30, 2020**

The following schedule represents expenditures for U.S. Department of Justice grants passed through the State of California, Emergency Management Agency (CalEMA), as well as CalEMA funded grant expenditures for the year ended June 30, 2020. This information is included in the County's single audit report at the request of CalEMA.

Program	Expenditures Claimed			Share of Expenditures Current Year		
	For the Period Through June 30, 2019	For the Year Through June 30, 2020	Cumulative As of June 30, 2020	Federal Share	State Share	County Share
<b><u>VW 1826 0320 – Victim Witness Assistance Program</u></b>						
Personal Services	\$ 85,939	\$ 26,730	\$ 112,669	\$ 26,730	\$ -	\$ -
Operating expenses	3,606	11,073	14,679	-	5,109	5,964
Equipment	-	-	-	-	-	-
<b>Totals</b>	<b>\$ 89,545</b>	<b>\$ 37,803</b>	<b>\$ 127,348</b>	<b>\$ 26,730</b>	<b>\$ 5,109</b>	<b>\$ 5,964</b>
<b><u>VW 1927 0320 – Victim Witness Assistance Program</u></b>						
Personal Services	\$ -	\$ 93,117	\$ 93,117	\$ 87,686	\$ 5,431	\$ -
Operating expenses	-	19,432	19,432	9,852	9,580	-
Equipment	-	-	-	-	-	-
<b>Totals</b>	<b>\$ -</b>	<b>\$ 112,549</b>	<b>\$ 112,549</b>	<b>\$ 97,538</b>	<b>\$ 15,011</b>	<b>\$ -</b>