

**COUNTY OF PLUMAS,
CALIFORNIA**



**SINGLE AUDIT ACT
REPORTS AND SCHEDULES
FOR THE YEAR ENDED
JUNE 30, 2015**

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COUNTY OF PLUMAS
Single Audit Act
For the Year Ended June 30, 2015

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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**

Board of Supervisors and the 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, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated March 24, 2016.

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) to determine the 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 over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses, or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies. (2015-001 through 2015-003)

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

Compliance and Other Matters

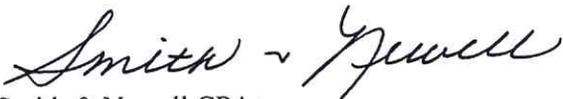
As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material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

County's Response to Findings

The County's response to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The County's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

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.



Smith & Newell CPAs
Yuba City, California
March 24, 2016

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY
OMB CIRCULAR A-133**

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 Circular A-133 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, 2015. 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 the requirements of laws, regulations, contracts, and grants 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 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 on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

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

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, 2015.

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 OMB Circular A-133, 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 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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 OMB Circular A-133. 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 OMB Circular A-133

We have audited the financial statements of the governmental activities, 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, 2015 and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated March 24, 2016, 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 OMB Circular A-133 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
March 24, 2016

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COUNTY OF PLUMAS
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2015

<u>Federal Program/Pass Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor Number</u>	<u>Federal Expenditures</u>
U.S. Department of Agriculture			
Passed through State Department of Public Health: Supplemental Nutrition Assistance Program	10.551	13-20097	\$ 270,961
Passed through State Department of Social Services: State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	CEC-32-2015	236,103
Passed through National Forest Service: Cooperative Forestry Assistance	10.664	11-LE-11051360-206	38,000
Passed through State Controller's Office: Schools and Roads - Grants to States	10.665	-	<u>1,619,204</u>
Total U.S. Department of Agriculture			<u>2,164,268</u>
U.S. Department of Housing and Urban Development			
Passed through State Department of Health Services: Housing Opportunities for Persons with AIDS	14.241	13-20428	27,725
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	10-STBG-6734	<u>253,948</u>
Total U.S. Department of Housing and Urban Development			<u>281,673</u>
U.S. Department of the Interior			
Direct Program: Payments in Lieu of Taxes	15.226	-	<u>390,322</u>
Total U.S. Department of the Interior			<u>390,322</u>
U.S. Department of Justice			
Direct Program:			
Drug Court Discretionary Grant Program	16.585	-	48,786
Drug Court Discretionary Grant Program	16.585	-	<u>16,198</u>
Subtotal 16.585			<u>64,984</u>
State Criminal Alien Assistance Program	16.606	-	1,305
Passed through Board of State and Community Corrections:			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	BSCC 600-13	32,583
Edward Byrne Memorial Justice Assistance Grant Program	16.738	BSCC 600-14	<u>42,548</u>
Subtotal 16.738			<u>75,131</u>
Passed through State Emergency Management Agency: Crime Victim Assistance	16.575	VW 1422 0320	<u>63,803</u>
Total U.S. Department of Justice			<u>205,223</u>

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, 2015

<u>Federal Program/Pass Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor Number</u>	<u>Federal Expenditures</u>
U.S. Department of Transportation			
Passed through Federal Aviation Administration:			
Airport Improvement Program	20.106	AIP 3-06-0020-010	\$ 44,505
Airport Improvement Program	20.106	AIP 3-06-0040-016	44,505
Airport Improvement Program	20.106	AIP 3-06-0040-017	1,411,911
Airport Improvement Program	20.106	AIP 3-06-0191-011	34,466
Airport Improvement Program	20.106	AIP 3-06-0191-012	51,296
Airport Improvement Program	20.106	AIP 3-06-0191-013	10,474
Subtotal 20.106			<u>1,597,157</u>
Passed through State Department of Transportation:			
Highway Planning and Construction	20.205	BRLO-5909(029)	1,042
Highway Planning and Construction	20.205	BRLO-5909(079)	36,807
Highway Planning and Construction	20.205	BRLO-5909(080)	24,417
Highway Planning and Construction	20.205	BRLO-5909(081)	30,045
Highway Planning and Construction	20.205	BRLO-5909(082)	16,451
Highway Planning and Construction	20.205	BRLO-5909(083)	3,720
Highway Planning and Construction	20.205	BRLO-5909(092)	1,963
Highway Planning and Construction	20.205	BRLO-5909(093)	1,513
Highway Planning and Construction	20.205	BRLO-5909(094)	1,700
Highway Planning and Construction	20.205	BRLO-5909(095)	1,415
Highway Planning and Construction	20.205	BRLO-5909(096)	1,747
Highway Planning and Construction	20.205	BRLO-5909(097)	1,576
Highway Planning and Construction	20.205	BRLO-5909(100)	1,288
Highway Planning and Construction	20.205	BRLO-5909(101)	1,346
Highway Planning and Construction	20.205	HRRRL-5909(084)	16,557
Highway Planning and Construction	20.205	RPSTPL-5909(106)	167,181
Subtotal 20.205			<u>308,768</u>
Total U.S. Department of Transportation			<u>1,905,925</u>
U.S. Department of Health and Human Services			
Direct Program:			
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918	-	240,872
Passed through State Department of Social Services:			
Promoting Safe and Stable Families	93.556	CEC-32-2015	11,000
Stephanie Tubbs Jones Child Welfare Services Program	93.645	CEC-32-2015	145,870
Social Services Block Grant	93.667	CEC-32-2015	49,382
Chafee Foster Care Independence Program	93.674	CEC-32-2015	33,882
Guardianship Assistance	93.090	CEC-32-2015	1,519
Guardianship Assistance	93.090	800-32-2015	29,199
Subtotal 93.090			<u>30,718</u>

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, 2015

<u>Federal Program/Pass Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor Number</u>	<u>Federal Expenditures</u>
U.S. Department of Health and Human Services (Continued)			
Passed through State Department of Social Services (Continued):			
Temporary Assistance for Needy Families	93.558	CEC-32-2015	\$ 379,369
Temporary Assistance for Needy Families	93.558	800-32-2015	<u>428,749</u>
Subtotal 93.558			<u>808,118</u>
Foster Care - Title IV-E	93.658	CEC-32-2015	403,163
Foster Care - Title IV-E	93.658	800-32-2015	<u>374,794</u>
Subtotal 93.658			<u>777,957</u>
Adoption Assistance	93.659	CEC-32-2015	11,319
Adoption Assistance	93.659	800-32-2015	<u>293,754</u>
Subtotal 93.659			<u>305,073</u>
Passed through State Department of Child Support Services:			
Child Support Enforcement	93.563	Plumas	410,422
Passed through State Department of Aging:			
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	IIIB-0412-15	34,424
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	IIIC-045-15	149,542
Nutrition Services Incentive Program	93.053	IIIC-045-15	31,219
Passed through State Department of Health Services:			
Medical Assistance Program	93.778	12-89319	328,535
Medical Assistance Program	93.778	CCS	45,378
Medical Assistance Program	93.778	HCPCFC	24,186
Medical Assistance Program	93.778	CHDP	118,935
Medical Assistance Program	93.778	CEC-32-2015	<u>671,329</u>
Subtotal 93.778			<u>1,188,363</u>
Childhood Lead Poisoning Prevention Projects - State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197	14-10049	19,948
Children's Health Insurance Program	93.767	CSS	8,409
HIV Care Formula Grants	93.917	13-20065	173,650
Maternal and Child Health Services Block Grant to the States	93.994	MCH	76,048
Passed through State Office of Emergency Services:			
PPHF - Community Transformation Grants and National Dissemination and Support for Community Transformation Grants	93.531	1U58DP003677-03	9,890
Passed through State Department of Emergency Services:			
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	14-10530	250,803

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, 2015

<u>Federal Program/Pass Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor Number</u>	<u>Federal Expenditures</u>
U.S. Department of Health and Human Services (Continued)			
Passed through State Department of Mental Health: Block Grants for Community Mental Health Services	93.958	32	\$ 137,950
Passed through State Department of Alcohol and Drug Abuse Programs: Block Grants for Prevention and Treatment of Substance Abuse	93.959	10-NNA32	<u>414,299</u>
Total U.S. Department of Health & Human Services			<u>5,307,839</u>
Department of Homeland Security			
Passed through State Emergency Management Agency: Emergency Management Performance Grants	97.042	2014-0070	111,453
Homeland Security Grant Program	97.067	2011-0077	1,663
Homeland Security Grant Program	97.067	2012-0123	3,349
Homeland Security Grant Program	97.067	2013-0110	68,239
Homeland Security Grant Program	97.067	2014-0093	<u>20,669</u>
Subtotal 97.067			<u>93,920</u>
Total Department of Homeland Security			<u>205,373</u>
Total			<u>\$ 10,460,623</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, 2015

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.

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.

3. 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.

4. 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.

5. 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.

6. PROGRAM CLUSTERS

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

<u>SNAP Cluster</u>		
10.551	Supplemental Nutrition Assistance Program	\$ 270,961
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	236,103
	Total	<u>\$ 507,064</u>
 <u>Aging Cluster</u>		
93.044	Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	\$ 34,424
93.045	Special Programs for the Aging - Title III, Part C - Nutrition Services	149,542
93.053	Nutrition Services Incentive Program	31,219
	Total	<u>\$ 215,185</u>

COUNTY OF PLUMAS
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2015

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements	<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:	Unqualified
3. Any audit findings disclosed that are required to be reported in accordance with OMB Circular A-133 Section 510(a)?	No
4. Identification of major programs: 10.665 Schools and Road - Grants to States 20.106 Airport Improvement Program	
5. Dollar threshold used to distinguish between Type A and Type B programs?	\$313,819
6. Auditee qualified as a low-risk auditee under OMB Circular A-133, Section 530?	Yes

SECTION II - FINANCIAL STATEMENT FINDINGS

Year-End Closing Process	2015-001
Accounts Receivable	2015-002
Plumas County Transit Activity	2015-003

SECTION III - FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None

COUNTY OF PLUMAS
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2015

2015-001 Year-End Closing Process (Significant Deficiency)

Condition

At the time of our audit we noted the financial statements presented to us contained misstatements that required adjustments. Many of these adjustments were noted as a part of the audit process. This is a repeat of a prior year finding.

Cause

The process to close the County's accounting records and produce the annual financial report is labor intensive and the reports produced by the accounting system can required additional analysis and reconciliation.

Criteria

Government auditing standards require independent auditors to evaluate all unadjusted misstatement of financial statements. Also producing timely audited financial statements is more difficult when adjustments are not recorded prior to the start of the annual audit.

Effect of Condition

The financial statements as presented to us for audit contained misstatements and required adjustments.

Recommendation

We recommend that the County strive to record all adjustments in a timely manner so that required adjustments can be recorded prior to the start of the annual audit.

Corrective Action Plan

As stated in the finding, the year-end closing process is time and labor intensive. The Auditor and staff continue to strive to implement the closing procedures in a more timely manner and improve processes when possible.

2015-002 Accounts Receivable (Significant Deficiency)

Condition

During our audit we noted \$1,123,795 of revenues that should have been accrued at June 30, 2015, but were not recorded as receivables.

Cause

The County did not adequately review receivable balances to ensure that they were properly recorded.

Criteria

Good internal control over accounts receivable requires that they be accurately stated.

COUNTY OF PLUMAS
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2015

2015-002 Accounts Receivable (Significant Deficiency) (Continued)

Effect of Condition

Accounts receivable balances were misstated and required adjustment.

Recommendation

We recommend that the County continue to improve its internal control system and its policies and procedures in reviewing detail general ledger accounts for accuracy.

Corrective Action Plan

Because of software system limitations, the accounts receivable process is done manually and with the use of excel spreadsheets. The Auditor and staff are striving to improve the procedures for the accrual process so the chance of error is reduced or eliminated.

2015-003 Plumas County Transit Activity (Significant Deficiency)

Condition

During our audit we noted that current year activity, receipt of LTF, STA, FTA 5311 and other monies from the Local Transportation Commission and the expenditure of funds for payments to the transit provider had not been recorded in the Plumas County Transit fund.

Cause

The Plumas County Transportation Commission issued checks directly to the transit provider.

Criteria

Generally accepted accounting principles require the activity be properly recorded in each fund.

Effect of Condition

Revenues and expenses were misstated and required adjustment.

Recommendation

We recommend that the Plumas County Transit Fund properly record the receipt of monies from the Local Transportation Commission and record payments to the transit provider.

Corrective Action Plan

All funds have been adjusted through journal entries and all funds from the Transportation Commission will be paid to CSA #12, Plumas County Transit and then to Plumas Rural Services for the operation of the transit system.

COUNTY OF PLUMAS
Schedule of Prior Year Findings and Questioned Costs
For the Year Ended June 30, 2015

<u>Audit Reference</u>	<u>Status of Prior Year Audit Recommendations</u>
2014-001	<p>Year-End Closing Process</p> <p>Recommendation</p> <p>We recommend that the County review strive to record all adjustments in a timely manner so that required adjustments can be recorded prior to the start of the annual audit.</p> <p>Status</p> <p>Not Implemented</p>
2014-002	<p>Pooled Cash Reconciliation</p> <p>Recommendation</p> <p>We recommend that the reconciliations be reviewed for accuracy.</p> <p>Status</p> <p>Implemented</p>
2014-003	<p>Accounts Payable</p> <p>Recommendation</p> <p>We recommend that the County improve its internal control system and its policies and procedures in reviewing detail general ledger accounts for accuracy.</p> <p>Status</p> <p>Implemented</p>
2014-004	<p>Accounts Receivable</p> <p>Recommendation</p> <p>We recommend that the County continue to improve its internal control system and its policies and procedures in reviewing detail general ledger accounts for accuracy.</p> <p>Status</p> <p>Not Implemented</p>

COUNTY OF PLUMAS
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2015

Audit Reference

Status of Prior Year Audit Recommendations

2014-005

EFT Deposits Lack of Timely Processing

Recommendation

We recommend that the County record all deposits to the County's bank account in a timely manner.

Status

Implemented

2014-006

Plumas County Transit Activity

Recommendation

We recommend that the Plumas County Transit Fund properly record the receipt of monies from the Local Transportation Commission and record payments to the transit provider.

Status

Not Implemented

SUPPLEMENTAL SCHEDULES

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COUNTY OF PLUMAS
Supplemental Schedule
California Department of Aging (CDA)
For the Year Ended June 30, 2015

A reconciliation of accrual basis expenditures as reported on the Financial Closeout Report to cash basis expenditures confirmed as of June 30, 2015 follows:

Program	Federal CFDA Number	Total Expenditures	Accrual Adjustments	Confirmed Amount
IIIB Transportation	93.044	\$ 34,424	\$ -	\$ 34,424
IIIC-1 Congregate	93.045	78,123	-	78,123
IIIC-1 Congregate One Time Only	93.045	11,429	-	11,429
IIIC-1 Congregate Nutrition Services Incentive Program	93.053	17,393	-	17,393
IIIC-1 Congregate Nutrition Services Incentive Program One Time Only	93.053	1,916	-	1,916
IIIC-2 Home Delivered Meals	92.045	56,287	-	56,287
IIIC-2 Home Delivered Meals One Time Only	93.045	3,703	(238)	3,465
IIIC-2 Home Delivered Meals Nutrition Services Incentive	93.053	10,927	-	10,927
IIIC-2 Home Delivered Meals Nutrition Services Incentive One Time Only		<u>983</u>	<u>-</u>	<u>983</u>
Total Expenditures of CDA Federal Awards		<u>\$ 215,185</u>	<u>(\$ 238)</u>	<u>\$ 214,947</u>

COUNTY OF PLUMAS
Supplemental Schedule
California Emergency Management Agency
For the Year Ended June 30, 2015

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, 2015. 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, 2014	For the Year Through June 30, 2015	Cumulative As of June 30, 2015	Federal Share	State Share	County Share
	<u>VW14220320 - Violence Against Women</u>					
Personal services	\$ -	\$ 87,587	\$ 87,587	\$ 45,595	\$ 41,992	\$ -
Operating expenses	-	38,334	38,334	18,208	20,126	-
Equipment	-	-	-	-	-	-
Totals	<u>\$ -</u>	<u>\$ 125,921</u>	<u>\$ 125,921</u>	<u>\$ 63,803</u>	<u>\$ 62,118</u>	<u>\$ -</u>