



County of Yolo

www.yolocounty.org

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- Financial Strategy Leadership
- Budget & Financial Planning
- Treasury & Finance
- Tax & Fee Collection

- Financial Systems Oversight
- Accounting & Financial Reporting
- Internal Audit
- Procurement

COUNTY OF YOLO, CALIFORNIA

Summary Schedule of Prior Audit Findings

Year ended June 30, 2017

Compiled by: Chad Rinde, Assistant CFO, County of Yolo, California

COUNTY OF YOLO, CALIFORNIA

Summary Schedule of Prior Audit Findings

Year ended June 30, 2017

I. FINANCIAL STATEMENT FINDINGS

FINDING 2016-001

Mental Health Managed Care Receivables and Unavailable Revenue

Status:

Implemented.

During the fiscal year ended June 30, 2017, mental health fiscal staff with the Health and Human Services Agency followed closing instructions from the Department of Financial Services and submitted reporting schedules in time for inclusion in the County's Comprehensive Annual Financial Report (CAFR). During the financial audit of the CAFR, no adjustments were proposed to the receivable and unavailable revenue balances.

FINDING 2016-002

Schedule of Expenditures of Federal Awards (SEFA)

Status:

Implemented.

The County Department of Financial Services established revised procedures to ensure the review the Schedule of Expenditures of Federal Awards (SEFA) for accuracy and completeness prior to submission to the external auditor. During the June 30, 2017 audit of the SEFA, the County's external auditors have not proposed changes to the County prepared SEFA.

COUNTY OF YOLO, CALIFORNIA

Summary Schedule of Prior Audit Findings

Year ended June 30, 2017

II. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

FINDING 2016-003

Program: Temporary Assistance for Needy Families, Medical Assistance Program

CFDA No.: 93.558, 93.778

Federal Agency: U.S. Department of Health and Human Services

Passed-through: California Department of Social Services, California Department of Health Care Services, California Department of Public Health

Award Year: 2015-2016

Compliance Requirement: Eligibility

Status:

Implemented.

FINDING 2016-004

Program: Medical Assistance Program

CFDA No.: 93.778

Federal Agency: U.S. Department of Health and Human Services

Passed-through: California Department of Health Care Services, California Department of Public Health

Award Year: 2015-2016

Compliance Requirement: Eligibility

Status:

Partially implemented.

The Medical Assistance Program was audited for the fiscal year ended June 30, 2017. The condition has not been fully resolved. Please refer to Finding 2017-004 and the County's Corrective Action Plan.