

**REPORT
ON THE
LIMITED AUDIT**

**COUNTY OF SOLANO
HEALTH AND SOCIAL SERVICES DEPARTMENT
FAIRFIELD, CALIFORNIA**

**PUBLIC HEALTH EMERGENCY PREPAREDNESS PROGRAM
CDC FUNDING GRANT AGREEMENT
CFDA NO. 93.283**

**FISCAL PERIOD
AUGUST 31, 2005 THROUGH AUGUST 30, 2006**

**Audits Section – Richmond
Financial Audits Branch
Audits and Investigations
Department of Health Care Services**

**Section Chief: Louise Wong
Audit Supervisor: Sandra Garcia
Auditor: Edmund Yee**



TOBY DOUGLAS
DIRECTOR

State of California—Health and Human Services Agency
Department of Health Care Services



EDMUND G. BROWN JR.
GOVERNOR

April 18, 2011

Michael W. Stacey, MD
Interim Public Health Officer
County of Solano Health and Social Services Department
275 Beck Avenue
P.O. Box 4090
MS 5-240
Fairfield, CA 94533-6804

Dear Dr. Stacey:

The claims for expenditures for services provided by County of Solano Health and Social Services Department, Public Health Emergency Preparedness Program, CDC Funding Grant Agreement, and Federal Domestic Assistance Number: 93.283, for the fiscal period of August 31, 2005 through August 30, 2006, have been audited by the Financial Audits Branch of the Department of Health Care Services.

Except as set forth in the following paragraph, our audit was made in accordance with generally accepted government auditing standards as promulgated by the Comptroller General of the United States. Accordingly, our audit included such tests of the accounting records and other audit procedures, as we considered necessary under the circumstances.

The financial statements of County of Solano for the year ending June 30, 2006, were examined by other auditors whose report dated October 20, 2006 expressed an unqualified opinion on those statements.

The scope of our review was limited to specific contract or program requirements relating to financial compliance and did not include sufficient work to determine whether the financial statements present fairly the financial position and the results of the financial operations. We have not duplicated the work performed by the other auditors.

As noted in the preceding paragraph, the scope of our work was not sufficient to enable us to express, and we do not express, an opinion on the financial position referred above.

The exit conference was held on August 19, 2010 at which time the results of the engagement were discussed.

This Audit Report includes the:

1. Executive Summary of Findings
2. Fiscal Findings
3. Financial Schedules

The report concludes that \$2,031 is due the Federal government. You will be receiving an invoice in that amount from the Department's Accounting Section.

Emergency Preparedness Office may require a corrective action plan in response to the findings in this report. If so, please send a copy of the corrective action plan to:

Richard Martin,
Contract Manager
Planning and Policy Unit
Emergency Preparedness Office
California Department of Public Health
1615 Capitol Avenue, Suite 73.373
P.O. Box 997413, MS 7002
Sacramento, CA 95899-7413

If you disagree with the amount due, you may appeal by writing to:

John Melton, Chief
Office of Administrative Appeals and Hearings
1029 J Street, Suite 200
MS 0017
Sacramento, CA 95814
(916) 322-5603

This written notice of disagreement must be received by the Department within sixty (60) calendar days from the day you receive this letter. A copy of this notice should be sent to:

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United States Postal Service (USPS)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
P. O. Box 997413
Sacramento, CA 95899-7413

Courier (UPS, FedEx, etc.)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
1501 Capitol Avenue, Suite 71.5001
Sacramento, CA 95814-5005
(916) 440-7700

The procedures that govern this hearing are contained in Welfare and Institutions Code, Section 14171, and Title 22 California Code of Regulations, Section 51016, et seq.

If you should have any further question, please contact Richard Martin, Contract Manager, Planning and Policy Unit, Emergency Preparedness Office at (916) 445-2103.

Original Signed by

Louise Wong, Chief
Audits Section – Richmond
Financial Audits Branch

Certified

cc: Betsey Lyman
Deputy Director

Susan Fanelli
Assistant Deputy Director

Richard Martin
Contract Manager
Planning and Policy Unit

Emergency Preparedness Office
California Department of Public Health
1615 Capitol Avenue, Suite 73.373
P.O. Box 997413, MS 7002
Sacramento, CA 95899-7413

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I. EXECUTIVE SUMMARY OF FINDINGS

The following information is a summary of our findings:

CONTRACT/GRANT COMPLIANCE

Our report does not include an evaluation of the County's progress toward achieving the CDC Emergency Preparedness goals and objectives other than to note that the County submitted the reports required to document their activities related to the grant award. These reports are monitored by the Emergency Preparedness Office (EPO) or the Federal Center for Disease Control and Prevention (CDC).

FISCAL FINDINGS

1. The County requested a total of \$521,515 of federal funds, and had expenditures totaling \$472,064. The unexpended federal program funds totaled \$49,451 as of August 30, 2006, representing approximately 9.5% of the \$521,515 federal funds awarded. (See Section V.A)
2. Our review did not find that the County requested and received approval for carry over of unexpended funds or that the funds were returned to EPO. Due to the audit findings the County subsequently requested and received approval from EPO on April 1, 2010 to carry over the unexpended funds totaling \$49,451 to the 2009/2010 grant period. (See Section V.B)
3. The County did not meet requirements to deposit the grant funds in a special local public health preparedness trust fund established exclusively for Emergency Preparedness. Additionally, the trust fund report, dated November 20, 2006 did not accurately reflect the CDC funds received based on an accrual basis of accounting for the 2005/2006 grant period. (See Section V.C)
4. The County did not have prior approval for redirection of funds as required under the grant agreement. The County claimed personnel salaries expenditures which exceeded the original line item budget by \$21,901. The County redirected unspent funds from other budget line items to cover the personnel expenditures. Due to the audit findings, the County subsequently requested and received approval from EPO on April 6, 2010 and October 14, 2010 for redirection of funds via budget revisions. (See Section V.D)
5. The grant agreement requires that the County not use the CDC funds to supplant existing levels of services in the County. During the course of our review, we did not detect any situations in which funds from this agreement were used to fund other pre-existing programs or other new programs. (See Section V.E)

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6. Required mid-year and year-end written progress reports and expenditure reports were not submitted on a timely basis. The mid-year reports were received by EPO on September 8, 2006, 8 days past the August 31, 2006 due date. The year-end reports were received by EPO on November 21, 2006, 1 day past the November 20, 2006 due date. (See Section V.F)
7. The County did not have written approval from EPO for travel expenditures claimed at rates that exceeded California Department of Personnel Administration (DPA) rates. (See Section V.H.2)
8. The County claimed travel expenses of \$2,031 from the prior fiscal period 2004/2005 against the 2005/2006 grant funds for which an audit recovery is proposed. (See Section V.H.2)

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II. INTRODUCTION

A. DESCRIPTION OF PROGRAM

The Public Health Emergency Preparedness Program is funded by the Federal Center for Disease Control and Prevention (CDC) under the authority of 42 U.S.C. 247d-3. The purpose of this program is to upgrade and integrate State and local public health jurisdictions' preparedness for and response to bioterrorism and other public health emergencies with Federal, State, local and tribal governments, the private sector, and Non-Governmental Organizations. These emergency preparedness and response efforts are intended to support the National Response Plan and the National Incident Management System.

B. DESCRIPTION OF AGENCY

The County of Solano Health and Social Services Department is a local governmental agency, which is a part of the Solano County government. The Health and Social Services Department provides direct medical services and community health services to all residents of Solano County. Programs include Family Health Services, Public Health Services, County Medical Services Program, Mental Health Managed Care, Mental Health Services, Substance Abuse, Tobacco Prevention and Education, Public Guardian, and Public Authority for In-Home Supportive Services.

The County of Solano Public Health Department strives to improve the health and quality of life for people in the community by promoting health and safety, and prevention of disease, injury, and premature death through individual and population-based services.

The County of Solano (County) has a Public Health Emergency Preparedness Program grant agreement with the California Department of Public Health (CDPH [formerly, CDHS]), to receive CDC base funding and State Pandemic Influenza funding.

C. SITE LOCATION

County of Solano Public Health Administration is located at 275 Beck Avenue, Fairfield, CA 94533.

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D. FUNDING SOURCES

The following is a summary of the County of Solano's expenditures of federal awards for the fiscal year ended June 30, 2006.

	<u>Expenditures</u>
U.S. Department of Health and Human Services	\$93,950,775
U.S. Department of Agriculture	27,393,901
U.S. Department of Labor	4,164,419
U.S. Department of Homeland Security	3,167,880
U.S. Department of Housing and Urban Development	2,879,667
U.S. Department of Transportation	2,698,547
U.S. Department of Justice	979,661
Environmental Protection Agency	275,945
National Foundation on the Arts and the Humanities	105,944
U.S. Department of Commerce	97,933
U.S. Department of Interior	66,482
Total Expenditures of Federal Awards	<u>\$135,781,154</u>

Public Health Emergency Preparedness Grant Funding

Public Health Emergency Preparedness Program funding for the Federal CDC Emergency Preparedness allocation awarded for the project period, August 31, 2005 through August 30, 2006 was \$521,515. CDC grant expenditures are included as part of U.S. Department of Health and Human Services expenditures line above.

E. GRANT GOALS AND OBJECTIVES

The Centers for Disease Control and Prevention (CDC) has developed Preparedness Goals designed to measure urgent public health system response performance parameters that are directly linked to health protection of the public.

The Goals are intended to measure urgent public health system response performance for terrorism and non-terrorism events including infectious disease, environmental and occupation related emergencies. The primary intent of this cooperative agreement is to fund the active participation of awardees in the immediate establishment, use, and continuous improvement of a national system using the CDC Preparedness Goals to measure public health system response performance.

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The CDC Preparedness Goals that the County of Solano contracted to meet are:

CDC Preparedness Goal 1: PREVENT

Increase the use and development of interventions known to prevent human illness from chemical, biological, radiological agents, and naturally occurring health threats.

CDC Preparedness Goal 2: PREVENT

Decrease the time needed to classify health events as terrorism or naturally occurring in partnership with other agencies.

CDC Preparedness Goal 4: DETECT/REPORT

Improve the timeliness and accuracy of information obtained from routine surveillance and where applicable, from analysis of non-traditional sources of health data, regarding threats to the public's health.

CDC Preparedness Goal 6: CONTROL

Decrease the time needed to provide countermeasures and health guidance to those affected by threats to the public's health.

CDC Preparedness Goal 9: IMPROVE

Decrease the time needed to implement recommendations from after-action reports following threats to the public's health.

F. REGULATIONS

This program is governed by the following regulations:

- Public Health Service Act, Section 319C (42 USC 247 d-3)
- 45 CFR Part 92 (Under the Public Welfare section) (Under the Grant requirements for State, Local and Tribal Governments)
- OMB Circular A-133 (Audits of States, Local Governments, and Non-Profit Organizations)
- California Health and Safety Code, Sections 101315 to 101320

G. ABBREVIATIONS IN THIS REPORT

CAFR	Comprehensive Annual Financial Report
CDC	Centers for Diseases Control and Prevention
CDHS	California Department of Health Services
CDPH	California Department of Public Health (formerly CDHS)
CFDA	Catalog of Federal Domestic Assistance
CFR	Code of Federal Regulations
DPA	Department of Personnel Administration (California)
EPO	Emergency Preparedness Office (California Department of Public

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	Health Program Office)
FICA	Federal Insurance Contributions Act
LHD	Local Health Department (Solano County Health and Social Services Department)
OMB	U.S. Office of Management and Budget
PERS	Public Employees Retirement System

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III. SCOPE OF AUDIT

The Financial Audits Section's review of County of Solano (herein referred to as the County) was restricted to the Public Health Emergency Preparedness Program.

The audit consisted of the review of the financial records to ensure the existence of proper documentation and the propriety of claims submitted to the State for reimbursement. Such review included substantive testing:

- To determine that recorded and reported program funds awarded are expended in accordance with terms of the grant agreement with the CDPH;
- To determine that payments are for actual costs and reflect amounts billed to the State;
- To determine that payments are for services rendered;
- To determine that grant funds did not supplant existing levels of State and local funding for this program.

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IV. CONTRACT/GRANT COMPLIANCE

Our report does not include an evaluation of the County's progress toward achieving the CDC Preparedness goals and objectives other than to note that the County submitted the reports required to document their activities related to the grant award. These reports are monitored by EPO or the Federal CDC.

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V. FISCAL FINDINGS

The following is a discussion of the fiscal findings relating to our examination of the County. The details of these amounts are included on Schedules 1 and 1A of this report.

A. FEDERAL CDC GRANT FUNDS

The County requested a total of \$521,515 of federal funds, and had expenditures totaling \$472,064. The unexpended federal program funds totaled \$49,451 as of August 30, 2006, representing 9.5% of the \$521,515 federal funds awarded. The federal grant award for CDC base funding is shown on Schedule 1A.

B. UNEXPENDED CDC GRANT FUNDS

Grant requirement, Exhibit B.2.C - Budget Detail and Payment Provisions, Accountability Requirements, states in part "The LHD shall return unexpended funds from Project Period 05/06 unless carry over of such funds is approved by CDHS . . ."

The County's explanations for not expending all approved funds were for a variety of reasons such as actual benefits costs being lower, travel requests withdrawn by employees, unexpected discounts provided by vendors, supplies not ordered before end of the grant year, contractor not selected, and purchases not made.

Our review did not find that the County requested and received approval for carry over of unspent funds or that the funds were returned to EPO. Our review did not find that the County requested and received approval for carry over of unexpended funds or that the funds were returned to EPO. Due to the audit findings the County subsequently requested and received approval from EPO on April 1, 2010 to carry over the unexpended funds totaling \$49,451 to the 2009/2010 grant period. (See Schedule 1A)

C. TRUST FUND

The County did not meet the grant requirement, Exhibit B.8 provisions and the Health and Safety Code, Section 101317(f) to deposit the grant funds in a special local public health preparedness trust fund established solely for this purpose before transferring or expending the funds for any of the uses allocated for Emergency Preparedness. The County deposited the grant funds in a commingled pool. The County apportions interest earnings from investments to the respective funds in the pool.

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An accounting fund number designated the use of these funds to the Emergency Preparedness Program. The funds were recorded in Account # 0510 - Deferred Revenue/Unearned Revenue (a liability account). Correspondence from the County's Assistant Auditor-Controller states in part, "Most of these monies that are awarded would not be recognized in a "trust fund" since they will be used to support County programs. Most of them would be a 'deferred revenue' until the County meets the recognition criteria. The nature of the account that was set up for this program was an "Advance from Program Agent". It is a liability account..." The County transferred the money (recognizing it as revenue) after they felt they met terms and conditions of the program.

The County's methodology for depositing the funds into a commingled pool by designating the funds specifically for the CDC grant does not fulfill requirements of this grant provision.

The County's trust fund report, dated November 20, 2006 did not accurately reflect the CDC funds received based on an accrual basis of accounting for the 2005/2006 grant period. The trust fund report showed CDC income received of \$391,136, while CDC payments for the 2005/2006 grant period totaled \$521,515. The difference of \$130,379 (\$521,515 - \$391,136) was due to the 4th quarter payment not being reported on the trust fund report. CDPH sent the 4th quarter payments in two split payments, with the County's detail report showing the two payment amounts totaling \$130,379 being recorded on October 6, 2006 and October 31, 2006, respectively.

Recommendation:

The County should establish a Local Public Health Preparedness Trust Fund to comply with the grant requirements and provide supporting documentation of compliance with trust fund requirements to EPO.

D. REDIRECTION OF FUNDS

The County did not have prior approval for redirection of funds as required under the grant agreement. The County claimed personnel salaries expenditures which exceeded the original line item budget by \$21,901. The County redirected unspent funds from other budget line items to cover the personnel expenditures. Due to the audit findings, the County subsequently requested and received approval from EPO on April 6, 2010 and October 14, 2010 for redirection of funds via budget revisions.

Grant agreement, Exhibit B.6 - Redirection of Funds, states "Any redirection of funds requires prior approval by CDHS."

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Recommendation:

The County should obtain and document prior approval from the EPO to comply with the fund redirection requirement as outlined in Exhibit B.6 of the grant agreement.

E. SUPPLANTING OF FUNDS

The grant agreement requires that the County not use the CDC funds to supplant existing levels of services in the County. During the course of our review, we did not detect any situations in which funds from this agreement were used to fund other pre-existing programs or other new programs.

F. REPORTING REQUIRMENTS

The County did not meet the grant requirement, Exhibit A.6, provision to submit written progress reports and expenditure reports according to the schedule set by EPO. The purpose of the progress reports and expenditure reports were to document activities and expenditure of funds. The mid-year reports were received by EPO on September 8, 2006, 8 days past the August 31, 2006 due date. The year-end reports were received by EPO on November 21, 2006, 1 day past the November 20, 2006 due date.

Recommendation:

The County should ensure required reports are submitted to EPO on a timely basis to comply with the grant requirements.

G. SINGLE AUDIT

In accordance with OMB Circular A-133, Non-Federal entities that expend \$300,000 (\$500,000 for fiscal years ending after December 31, 2003) or more in a year in Federal awards shall have a single or program-specific audit conducted for that year in accordance with the provisions of this part. (See Section II.D for a summary of federal awards expenditures for the fiscal year ended June 30, 2006.)

We were provided with the Single Audit Reports for Fiscal Year Ended June 30, 2006, issued by Macias Gini & O'Connell, LLP, whose report was dated October 20, 2006. The independent auditor's opinion was that the County complied, in all material respects, with OMB A-133 compliance requirements to each of the major federal programs. However, the results of their auditing procedures disclosed an instance of noncompliance with those requirements applicable to the Medical Assistance Program (CFDA number 93.778). No exceptions were

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disclosed in the Single Audit Reports regarding the Public Health Emergency Preparedness Program (CFDA number 93.283).

H. EXPENDITURE REVIEW

1) Personnel Salaries and Fringe Benefits

Personnel salaries and fringe benefits represented approximately 76% (\$396,035/\$521,515) of the total emergency preparedness federal allocation of funds awarded for the 2005/2006 grant period. The County originally requested \$275,024 for salaries expenditures and \$121,011 for fringe benefits.

- Salary Expenditure

The County claimed salaries expenditures totaling \$296,925 which exceeded the Personnel salaries line item budget of \$275,024 by \$21,901. The County's explanation was that cost of living adjustments (COLA) and salary increases were not projected for personnel. Unspent funds from other line item budgets were redirected to cover the difference of \$21,901 for salaries expenditures. As previously stated in this audit report, the County subsequently requested and received approval from EPO on April 6, 2010 and October 14, 2010 for redirection of funds via budget revisions.

- Fringe Benefits

We reviewed payroll summary records, personnel job descriptions, and salary ranges for class specifications for the requested program personnel. Fringe benefits expenditures claimed for the 2005/2006 period was \$106,930. Fringe benefits costs were based on amounts from the payroll summary records. The fringe benefits were for insurance, FICA, and Public Employees Retirement Service (PERS). No material exceptions were identified in our review of documents supporting the 2005/2006 personnel and fringe benefits expenditures.

2) Travel Expenditures

The total travel expense budget for this grant award period was \$27,899. Travel expenditures for the 2005/2006 grant period totaled \$14,781. The County's explanation for not fully expending the travel funds awarded was that some travel requests were withdrawn by employees.

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We reviewed 82% (113 out of 138 claim entries) of general ledger travel expenditure entries claimed for the 2005/2006 grant funds. Based on this review the following exceptions were disclosed:

- a. We identified cases where the County claimed meals and lodging rates exceeding California Department of Personnel Administration (DPA) maximum rates without written approval or exemption from EPO. Additionally, we found meals reimbursement claimed for partial day travel which are not reimbursable under DPA rules for trips less than 24 hours.
- b. We were not able to review travel claim reimbursements to determine whether travel were within DPA allowable reimbursement timeframes as the County's travel claim forms (Vendor Claim Travel Form and Use of Vehicle and Meals Claim Form) did not include areas to specifically include trip start and end times.
- c. \$2,031 of the travel expenditures was for the prior fiscal period 2004/2005. Audit adjustments are proposed to exclude the prior period expense reported as 2005/2006 grant expense and to recover this as an overpayment. (See Schedules 1 and 2, respectively)

Exhibit D(F), Section 2 requires that the travel and per diem expenses be the rates currently in effect as established by the California Department of Personnel Administration (DPA). Exceptions to DPA rates may be approved by CDPH upon submission of a statement by the County indicating such rates are not available.

Recommendation:

The County should monitor all CDC program related travel to ensure compliance with program and grant requirements. The County may want to include travel start and end times on travel expenditures claimed under the public health grants.

3) Equipment Expenditures

The County requested \$8,899 for equipment expenditures for desktop computers, ham radios, scanners, and BlackBerry phones. The County had equipment expenditures totaling \$6,995 during the 2005/2006 grant period. The County did not fully expend the equipment funds awarded.

4) Supplies Expenditures

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The County requested \$13,200 for supplies expenditures such as office expense, duplication, meals and refreshment for meeting with community, and training material and incentives. The County incurred expenditures totaling \$6,830 for supplies during the 2005/2006 period. No material exceptions were identified in our review of the supporting documents for the County's supplies expenditures. The County did not fully expend the supplies funds awarded.

5) Subcontracts (Contractuals) Expenditures

The County requested \$11,500 for subcontract services for services from the University of California Berkeley/San Francisco (UCB/UCSF) to facilitate two tabletop exercises. Although the County received the full base source funding for the "contractuals" line item, the County did not expend the funds during the 2005/2006 grant period.

6) Other Expenditures

The County requested \$24,380 to be used for items such as; telephone service, cellular service, equipment maintenance, Registered Nurse (RN) license, books, and postage. Although the County received the full base source funding for the "other" line item, the County did not expend the funds during the 2005/2006 grant period.

7) Indirect Costs

The County's indirect costs budgeted under the grant agreement was 10% of personnel (salaries) and fringe benefits. The County claimed \$39,603 as indirect costs, which was based on 10% of their claimed Personnel and Fringe costs. Indirect costs expenditures claimed for grant purposes were supported by the County's records.

Further, based on our examination, nothing came to our attention to indicate that the County has not complied with the material terms and conditions of the grant beyond the findings noted above.

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VI. SYSTEMS AND PROCEDURES

The management of the County of Solano is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance the assets are safeguarded against loss, from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles.

Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

We did not review the County of Solano's overall internal control structure. We limited our internal control review to the County's procedures to account for Emergency Preparedness Program funds, and the County's preparation of the required filing of the program financial status reports.

Further, the CPA's Comprehensive Annual Financial Report (CAFR) of the County of Solano disclosed no material weaknesses related to the overall internal control structure.

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VII. SCHEDULES

Schedules of financial data have been included in this report to summarize the amounts claimed and paid under the grant agreement as presented on Schedules 1 and 1A.

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VIII. CONTRACTOR'S RESPONSE TO AUDIT FINDINGS

The audit findings were discussed at the exit conference on August 19, 2010. The Contractor accepted the findings without comment.

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IX. PROGRAM'S RESPONSE TO AUDIT FINDINGS

The Local Management Unit within Emergency Preparedness Office (EPO) has no further comments or response to the audit findings.

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SUMMARY OF AUDITED PROGRAM EXPENDITURES

	Budget Category	Audit Adjustment No.	2005/2006 Expenditures		
			As Reported	Audit Adjustments	As Audited
1.	CDC Base				
	Financial Assistance				
	A. Personnel		\$296,925		\$296,925
	B. Fringe		\$106,930		\$106,930
	C. Travel	1	\$14,781	(\$2,031)	\$12,750
	D. Equipment		\$6,995		\$6,995
	E. Supplies		\$6,830		\$6,830
	F. Contractual		\$0		\$0
	G. Other		\$0		\$0
	Total Direct FA		\$432,461	(\$2,031)	\$430,430
	H. Indirect		\$39,603		\$39,603
	Total Financial Assistance		\$472,064	(\$2,031)	\$470,033
	I. Personnel				
	J. Federal Contract				
	K. Other				
	Total Direct Assistance		\$0		\$0
	GRAND TOTAL		\$472,064	(\$2,031)	\$470,033

**COUNTY OF SOLANO
PUBLIC HEALTH EMERGENCY PREPAREDNESS PROGRAM
CDC FUNDING GRANT AGREEMENT
AUGUST 31, 2005 THROUGH AUGUST 30, 2006**

SUMMARY OF PROGRAM EXPENDITURES

	Budget Category	Original Base Funding Source	Revised Base Funding Source *	05/06 Expenditures	Total Unspent Funds **
1.	CDC Base				
	Financial Assistance				
	A. Personnel	\$275,024	\$296,925	\$296,925	\$0
	B. Fringe	\$121,011	\$106,930	\$106,930	\$0
	C. Travel	\$27,899	\$27,898	\$14,781	\$13,117
	D. Equipment	\$8,899	\$8,899	\$6,995	\$1,904
	E. Supplies	\$13,200	\$13,200	\$6,830	\$6,370
	F. Contractual	\$11,500	\$11,500	\$0	\$11,500
	G. Other	\$24,380	\$16,560	\$0	\$16,560
	Total Direct FA	\$481,912	\$481,912	\$432,461	\$49,451
	H. Indirect	\$39,603	\$39,603	\$39,603	\$0
	Total Financial Assistance	\$521,515	\$521,515	\$472,064	\$49,451
	I. Personnel	\$0	\$0	\$0	\$0
	J. Federal Contract	\$0	\$0	\$0	\$0
	K. Other	\$0	\$0	\$0	\$0
	Total Direct Assistance	\$0	\$0	\$0	\$0
	GRAND TOTAL	\$521,515	\$521,515	\$472,064	\$49,451

* Budget revisions\redirections approved by EPO on April 6, 2010 and October 14, 2010.

** Unspent funds to be carry over to 2009/2010 grant period.

Provider Name					Fiscal Period		CFDA Number		Adjustments
COUNTY OF SOLANO					AUGUST 31, 2005 THROUGH AUGUST 30, 2006		93.283		2
Report References					Explanation of Audit Adjustments				
AUDIT REPORT		INVOICE OR CLAIM							
Adj. No.	Schedule	Line	Form #	Line	As Reported	Increase (Decrease)	As Adjusted		
<u>ADJUSTMENT TO REPORTED COSTS</u>									
1	1	1C			CDC Base - Travel To exclude prior period 2004/2005 travel expense reported as 2005/2006 grant expense. Public Health Emergency Preparedness Funding Grant Agreement, Exhibit A.8 Public Health Service Act, Section 319C (42 USC 247 d-3) OMB Circular A-87	\$14,781	(\$2,031)	\$12,750	

Provider Name					Fiscal Period	CFDA Number	Adjustments	
COUNTY OF SOLANO					AUGUST 31, 2005 THROUGH AUGUST 30, 2006	93.283	2	
Report References					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
AUDIT REPORT		INVOICE OR CLAIM						
Adj. No.	Schedule	Line	Form #	Line				
<u>ADJUSTMENT TO OTHER MATTERS</u>								
2	N/A	N/A			CDC Base - Overpayment To recover prior period 2004/2005 travel expense claimed against the 2005/2006 CDC grant funds. Public Health Emergency Preparedness Funding Grant Agreement, Exhibit B2.A	\$0	\$2,031	\$2,031