

DEPARTMENT OF SOCIAL SERVICES
744 P Street, Sacramento, CA 95814



December 20, 1994

ALL-COUNTY INFORMATION NOTICE I-49-94

TO: ALL COUNTY PROBATION OFFICERS
ALL COUNTY WELFARE DIRECTORS
ALL COUNTY AUDITOR-CONTROLLERS
ALL CWD FISCAL OFFICERS

REASON FOR THIS TRANSMITTAL

- State Law Change
 Federal Law or Regulation Change
 Court Order or Settlement Agreement
 Clarification Requested by One or More Counties
 Initiated by SDSS

SUBJECT: EFFECT OF FEDERAL SINGLE AUDIT ACT ON COUNTY EMERGENCY ASSISTANCE-
PROBATION (EA-P) PROGRAM

REFERENCE: OFFICE OF MANAGEMENT AND BUDGET (OMB) CIRCULAR A-128

At recent EA-P program training sessions, participants questioned whether the County's annual financial and compliance audit, required by the federal Single Audit Act (OMB Circular A-128), must now include the County Probation Department (CPD).

Under the current State plan, the EA program is administered locally by the County Welfare Departments (CWD). For the EA-P component, at the county level, the CPD is responsible for taking EA-P applications, for certifying to the existence of an EA-P emergency and for complying with State and federal EA-P program requirements. In accordance with an interdepartmental memorandum of understanding (MOU), the CPD invoices the County Welfare Department (CWD) for all direct and indirect costs while administering the EA-P program. The CWD includes these EA-P costs in the quarterly administrative expense claim which is sent to the California Department of Social Services (CDSS) for reimbursement. The process is completed when the CDSS sends to the County Auditor-Controller (and to the CWD) a remittance advice detailing the program involved (EA-P), source of funds (federal) and amount of reimbursement paid to the county for administering the program.

OMB Circular A-128, Section 4.a., provides that local governments which receive over \$100,000 per year in federal funds from one or a combination of federal programs shall have an annual financial and compliance audit in accordance with this Circular. Section 6.b. provides that the audit shall cover those departments which received federal assistance during the year.

If a CPD received at least \$100,000 in federal funds during the fiscal year as direct assistance or reimbursement for carrying out the EA-P program and any other federal program(s), they must be included in the county's single audit.

If you have any questions regarding this information notice, please contact Jerry Demorest, CDSS Audit Coordinator, at (916) 657-3659.


JARVIO A. GREVIOUS
Deputy Director
Administration Division