

**YOLO COUNTY FINANCIAL OVERSIGHT AND AUDIT SUBCOMMITTEE**

**UPDATE - DIVISION OF INTERNAL AUDIT ACTIVITY**

To: Members of the Financial Oversight Committee and Audit Subcommittee  
 From: Kim Eldredge, Senior Auditor, CGAP  
 Re: Update- Division of Internal Audit Activity Quarterly Report

Members of the Financial Oversight and Audit Subcommittee, the following updates are provided for this Quarter:

**(a) Status update of current in-progress and completed engagements –**

- |                                                 |                                  |
|-------------------------------------------------|----------------------------------|
| <b><u>In-progress:</u></b>                      | <b><u>Completed:</u></b>         |
| - Treasury Wire Transfers/ACH Payments – August | - Landfill Cash                  |
| - Countywide Payroll Audit – Planning phase     | - Placer County Peer Review      |
| - P-Card continuous auditing – November         | - Treasury Cash Count QE 3/31/19 |
|                                                 | - Treasury Cash Count QE 6/30/19 |

**(b) Proposed Annual Audit Plan for fiscal year 2019-2020 –**

The Division of Internal Audit performed a risk assessment that included discussion with members of the Board, the County Administrator and department executive management regarding risk considerations. We distributed a risk assessment survey for input on their perspective of risk at the county and areas of audit interest in department business operations. A risk score card was also used to identify high risk departments relative to the following risk factors of the proposed budget, number of staff, number of audit findings and date of the last audit. We ranked and tabulated the results to develop a risk-based audit plan. Because of the limited staffing resources, we evaluated all audit requests based on our risk assessment criteria. Special request audits from the Board and department heads were considered for inclusion in the audit plan.

Attached is a copy of the proposed annual audit plan for fiscal year 2019-2020 (Attachment A) and the countywide risk assessment (Attachment B).

<u>Proposed Annual Audit Plan</u>	<u>Hours</u>
Countywide & Department Audits	3,108
Continuous Auditing Program	530
Countywide Risk Assessment-Preliminary	120
Special Project	323
Audit Functions	1,673
Administration	350
Other Administration Per MOU	1.656
<b>Total Proposed Budgeted Hours</b>	<b>7,760</b>

**(c) Summary of audit reports received --**

<u>Entity</u>	<u>Total number of audit reports</u>
County (Attachment C)	29
Joint Powers Agencies and Other Entities (Attachment D)	17
Special Districts – 2-year reporting (Attachment E)	53

If you would like more information on the audit plan, or would like to discuss the internal audit activity functions and resources, please do not hesitate to contact me at (530) 666-8190 ext 9204 or [kim.eldredge@yolocounty.org](mailto:kim.eldredge@yolocounty.org). Thank you.

Yolo County  
Division of Internal Audit  
Proposed Audit Plan  
Fiscal Year 2019-2020

Name	Entity	Preliminary Audit Objective/Project Description	Hours	Comments
Accounts Payable Audit	Countywide	To assess internal controls over accounts payable to ensure invoicing/payment processes are properly reviewed and complete, valid, and accurate. Includes review of system controls and data analytics.	304	High-risk area: Implementation of new financial/payroll system. Identified in Infor System Audit.
Capital Project Audit	Countywide	To assess internal controls over capital projects and county management oversight to ensure projects were completed timely and within budget.	154	County Management Request
Contracting and Procurement Audit	Countywide	The internal audit activity will work with the Procurement Manager on determining scope of audit.	164	High-risk area: Implementation of new financial/payroll system. Identified in Infor System Audit.
Payroll Audit	Countywide	To assess internal control over payroll processing to ensure payroll is accurate, authorized, reviewed, and duties are properly segregated.	304	High-risk area: Implementation of new financial/payroll system. Identified in Infor System Audit. Review of payroll processes not performed in 9 years.
Audit Projects Less than 8 hours	Countywide	Various county management requests, non-audit services, consulting with departments, and other counties and entities.	600	Requirement - Standard 2130
Audit Communication with Management and Staff	Countywide	Division weekly meetings, discussions on audit subject matters, and other communications.	400	Requirement - Standard 2200
Follow-up Audits and Testing of Correction Action Plans	Countywide	Monitor progress of the disposition of results to management.	200	Requirement - Standard 2500, 2600
Continuous Auditing Program	Countywide-Cont Aud	Development of analytics, testing of transactions, and results for three high risk areas (accounts payable, payroll and purchase card). Report to FOC	530	Divisional Goal
Accounts Receivable-Risk Assessment	Countywide-Risk Assessment	To perform a preliminary risk assessment to determine audit area and scope of work.	60	Internal audit activity will perform a countywide preliminary risk assessment on accounts receivable and select two (2) high risk individual departments to audit based on the results.
Cash Audit	Countywide-Risk Assessment	To perform a preliminary risk assessment to determine audit area and scope of work.	60	Internal audit activity will perform a countywide preliminary risk assessment on accounts receivable and select two (2) high risk individual departments to audit based on the results.
Accounts Receivable-Department Audit	Department	To assess internal control over accounts receivable to ensure receivable accounts are accurate, valid, properly approved, and recorded.	120	Department selected based on preliminary risk assessment
Accounts Receivable-Department Audit	Department	To assess internal control over accounts receivable to ensure receivable accounts are accurate, valid, properly approved, and recorded.	120	Department selected based on preliminary risk assessment
Cash-Department Audit	Department	To assess internal control over cash receipts to ensure receipts are safeguarded, deposited, and reconciled with County records.	120	Department selected based on preliminary risk assessment
Cash-Department Audit	Department	To assess internal control over cash receipts to ensure receipts are safeguarded, deposited, and reconciled with County records.	120	Department selected based on preliminary risk assessment

Yolo County  
Division of Internal Audit  
Proposed Audit Plan  
Fiscal Year 2019-2020

Name	Entity	Preliminary Audit Objective/Project Description	Hours	Comments
Revenue Audit	Department	To assess internal control over fiduciary or special revenue funds to ensure sources and uses of funds are proper and in compliance with County and department policy, procedures, and laws.	100	Department selected based on preliminary risk assessment
Integrated Waste Management Internal Control Review	Department of Community Services	To conduct a surprise cash count of the revolving funds; review the division's internal controls over the handling of cash and commercial accounts; review cash collections to loads transferred and activity reports.	128	Completed: Opportunities for improvement of internal controls relating to commercial accounts, cash handling, and transfer load/activity reports ECC
Treasury Cash Counts	Department of Financial Services-Treasury	To count cash in the county treasury (at least once in each quarter).	64	Mandated: Government Code 26920 (a)(1)
Treasury Wire Transfers/ACH Payments Audit	Department of Financial Services-Treasury	To verify that wire transfers/ACH transactions are properly authorized, supported by adequate documentation, comply with County Policy and best practices. Review the Department's internal controls over handling of wire transfers/ACH transactions.	210	In-progress: Anticipated date of completion 8/30/2019
Inter-Governmental Transfer Fund (IGT)	Special Project	To review spending for allowance under partnership plan.	100	County Management Request
Contingency Reserve	Special Project	Unassigned projects	223	To be determined
Internal Audit General	Audit Function	Various general duties-timekeeping, team-building activities (strength finders), etc.	560	
Continuing Professional Development	Audit Function	Continuing professional development-Internal auditors must enhance their knowledge, skills, and other competencies through continuing professional development.	173	Requirement - Standard 1230
Peer Review External Assessment-Placer County	Audit Function	Peer review program sponsored by the California State Association of County Auditors	200	Completed: August 2019
Countywide Trainings	Audit Function	Countywide Fiscal Foundations Series: Data Analytics; Ethics & Fraud; Preparing for an Audit; and audit tips-short video clips. Includes development, preparation and instruction.	200	Department Goal
Internal Audit Activity Management	Audit Function	Manage the internal audit activity, establish a risk-based audit plan; ensure that engagements are performed with proficiency and due professional care; develop and update policies and procedures.	200	Requirement - Standards 1000, 1200, 2000
Quality Assurance and Improvement Program	Audit Function	Develop and maintain a quality assurance and improvement program that covers all aspects of the internal audit activity.	100	Requirement - Standard 1300
Electronic workpapers	Audit Function	"New" - Implementation and training	240	Divisional Goal
Department of Financial Services General	Administration	Various meetings, employee evaluations, and other events not directly related to the division	300	
Financial Oversight Committee	Administration	Support services for the Financial Oversight Committee	50	
Estimated staff benefits & leave	Other-Administration	General provisions within the MOU	1656	Memorandum Of Understanding Agreements with Labor Relations
<b>Total audit &amp; non-audit hours and benefits &amp; leave</b>			<b>7760</b>	

Yolo County  
Division of Internal Audit  
County-Wide Risk Assessment  
Fiscal Year 2019-2020

DEPARTMENT	AUDIT SUBJECT	PROPOSED EXPENDITURES (18-19 FINAL BUDGET)	SCORE	%	PROPOSED REVENUES (18-19 FINAL BUDGET)	SCORE		NUMBER OF STAFF (FUNDED)	SCORE		NUMBER OF AUDIT FINDINGS	SCORE		DATE OF LAST AUDIT (incl ext audits)	SCORE		TOTAL SCORE
<b>RELATIVE WEIGHTS OF RISK FACTORS</b>			<b>6</b>			<b>5</b>			<b>5</b>			<b>4</b>			<b>5</b>		<b>250</b>
Health & Human Services	Internal Control Cash & Equipment Audit 2011 & 2015	217,891,518	10	46%	195,371,260	10	53%	609	10	37%	14	5	10%	2015	4	5%	200
Community Services	Internal Control Cash & Equipment Audit 2013; Inventory Observation 2015	69,052,661	10	15%	51,502,919	10	14%	130	10	8%	3	1	2%	2015	4	5%	184
Sheriff	Internal Control Cash & Equipment Audit 2014; Audit of Public Admin 2018	44,170,858	9	9%	24,985,729	5	7%	276	10	17%	17	6	12%	2018	1	1%	158
County Administrator	Internal Control Cash & Equipment Audit 2012 & 2013; Gravel Mining Fee Ordinance 2013	39,430,743	8	8%	33,166,547	7	9%	40	6	2%	7	3	5%	2013	6	8%	155
District Attorney	Internal Control Cash & Equipment Audit 2011	20,588,138	5	4%	11,937,594	3	3%	119	10	7%	4	2	3%	2011	8	11%	143
Probation	Internal Control Payroll & Contracting 2013; Agreed Upon Procedures 2018	26,619,216	6	6%	22,898,832	5	6%	145	10	9%	16	6	12%	2018	1	1%	140
General Services	Internal Control Cash & Equipment Audit 2012	12,078,735	3	3%	7,202,084	2	2%	61	8	4%	6	2	4%	2012	7	9%	111
Library	Internal Control Cash & Equipment Audit 2012	10,135,522	3	2%	9,295,222	2	3%	40	6	2%	5	2	4%	2012	7	9%	101
Public Defender	None	7,957,739	2	2%	385,866	-	0%	41	7	3%	-	-	0%	-	10	13%	97
Child Support Services	Internal Control Cash & Equipment Audit 2013	5,948,363	2	1%	5,948,363	2	2%	42	7	3%	2	1	1%	2013	6	8%	91
Financial Services	Discharge of Accountability 2015; Treasury Cash Count Reviews 2016-2019	5,413,332	2	1%	1,580,317	1	0%	34	6	2%	37	10	27%	2019	-	0%	87
Assessor/Clerk-Recorder/Elections	Internal Control Cash & Equipment Audit 2012 & 2013; Social Security Truncation 2018	7,753,625	2	2%	2,781,400	1	1%	51	7	3%	15	5	11%	2018	1	1%	77
County Counsel	None	2,559,652	1	1%	1,228,512	1	0%	12	3	1%	-	-	0%	-	10	13%	76
Board of Supervisors	None	2,010,620	1	0%	-	-	0%	15	3	1%	-	-	0%	-	10	13%	71
Agriculture	Internal Control Cash & Equipment Audit 2012; Cannabis 2018	3,225,794	1	1%	2,395,290	1	1%	20	4	1%	11	4	8%	2018	1	1%	52
<b>Total</b>		<b>474,836,516</b>		<b>100%</b>	<b>370,679,935</b>		<b>100%</b>	<b>1,634</b>		<b>100%</b>	<b>137</b>		<b>100%</b>		<b>76</b>	<b>100%</b>	

**Scoring Table**

PROPOSED EXPENDITURES	Weight Rating	PROPOSED REVENUES	Weight Rating	NUMBER OF STAFF	Weight Rating	AUDIT FINDINGS	Weight Rating	DATE OF LAST AUDIT	Weight Rating
500,000	0	500,000	0	0	0	0	0	<2009	10
5,000,000	1	5,000,000	1	1	1	3	1	2010	9
10,000,000	2	10,000,000	2	5	1	6	2	2011	8
15,000,000	3	15,000,000	3	10	2	9	3	2012	7
20,000,000	4	20,000,000	4	15	3	12	4	2013	6
25,000,000	5	25,000,000	5	20	4	15	5	2014	5
30,000,000	6	30,000,000	6	30	5	18	6	2015	4
35,000,000	7	35,000,000	7	40	6	21	7	2016	3
40,000,000	8	40,000,000	8	55	7	24	8	2017	2
45,000,000	9	45,000,000	9	75	8	27	9	2018	1
50,000,000	10	50,000,000	10	100	9	30	10	2019	0
MORE	10	MORE	10	500	10				
				MORE	10				

**Results:**  
Based on our scorecard for FY 2019-20, we identified 5 departments as high risk relative to the risk factors of the proposed budget, number of staff, number of audit findings, and date of last audit. The departments identified were Health & Human Services, Community Services, Sheriff, County Administrator, and District Attorney. Engagement scheduling has been given priority to address these high risk departments in the following areas for the county-wide audits and the continuous auditing program: accounts payable; payroll; and contracting and procurement. However, due to administrative activities related to the new Internal Audit Manager and limited staffing resources, all departments with high risk may not be covered during this fiscal year.

County of Yolo  
Summary of Audit Reports - **County**  
Received During Fiscal Year Ending - June 30, 2019

	<b>Audit Report Title</b>	<b>Audit Firm</b>	<b>Audit Period</b>	<b>Results and Findings</b>	<b>Date Issued</b>
1	Audit of Yolo County Purchase Card Program - Administration	Internal Audit Division	7/1/2016 to 6/30/2018	1) Program Administration Total Findings 3: Card management needs improvement; monthly reconciliation of the purchase card program not performed; and Purchase Card Procedures Manual not up to date. 2) Purchase Card Transactions Total Exceptions 137: Noncompliance with County policy and procedures and lack of supporting documentation (81 exceptions); and noncompliance with program eligibility and department's policy and procedures for client services (56 exceptions)	5/28/2019
2	Community Services, Division of Integrated Waste Management - Internal Control Cash Audit	Internal Audit Division	7/1/2017 to 9/30/2018	Total Findings 6: Accounts receivable balances in the Infor system not recorded; individual accounts in the WasteWORKS system not monitored; invoicing terms not in compliance with the County's Master Fee Schedule; department written policy and procedures not available; improvement needed on the monitoring of cash overages/shortages at the Scalehouse; and accountability over Esparto Convenience Center transactions	8/2/2019
3	County of Yolo Transportation Development Act Fund Non-Transit Purposes	Richardson & Company LLP	6/30/2017 & 6/30/2018	Unmodified	1/9/2019
4	County of Yolo Transportation Development Act Fund Transit Purposes	Richardson & Company LLP	6/30/2017 & 6/30/2018	Unmodified	1/3/2019
5	HHSA - Compliance Review for Temporary Assistance for Needy Families and Work Incentive Nutritional Supplement	State of California - Health and Human Services Agency; Department of Social Services	Program Year 2015-16	Areas of concern: 1) Missing, incorrect or incomplete documentation to support reported hours; 2) Not using recent earnings statements to project	2/16/2018
6	HHSA - Hospital Preparedness Program (HPP) Grant Agreement No. 14-10559	California Department of Public Health (CDPH)	6/30/2017	Total Findings 1: Incomplete documentation of travel expenditures	5/23/2019
7	HHSA - Network Adequacy Findings Report for Mental Health Plan (MHP)	State of California - Health and Human Services Agency; Department of Health Care Services	Program Year 2018-19	Total Findings 1: Mental Health Plan exceeded outpatient provider capacity	9/21/2018
8	HHSA - Program Monitoring Visit for the Women, Infants, and Children (WIC) Division	California Department of Public Health (CDPH) Women, Infants and Children (WIC) Division	3/21/2018 to 3/23/2018	Total Findings 2: Proper procedures not followed for health and nutrition services; proof of identification not obtained	12/3/2018
9	HHSA - Public Health Emergency Preparedness Program (PHEP) Grant Agreement No. 14-10559	California Department of Public Health (CDPH)	6/30/2017	Total Findings 3: Inventory management incomplete; incomplete documentation of travel expenditures; and excess interest earned was not remitted to CDPH	5/23/2019
10	HHSA - Quality Assurance Monitoring Review of the In-Home Supportive Services (IHSS) program	State of California - Health and Human Services Agency; Department of Social Services	9/18/2018 to 9/21/2018	No exceptions noted	11/2/2018

County of Yolo  
Summary of Audit Reports - **County**  
Received During Fiscal Year Ending - June 30, 2019

	<b>Audit Report Title</b>	<b>Audit Firm</b>	<b>Audit Period</b>	<b>Results and Findings</b>	<b>Date Issued</b>
11	Internal Auditor's Initial Assessment of the Infor System Follow-up Audit	Internal Audit Division	As Applied Discussion Draft 10/20/2018	Total Findings 4: Infor project Contract Administration not following best practices; Kinsey & Kinsey Software License Agreement not approved by the Board of Supervisors; system functionality, security, system controls, county operations and documenting and reporting needs improvement; and training materials not updated and written procedures not available for many accounting and procurement processes	12/20/2018
12	Purchase Card Overall Review of Transactions - Department of Financial Services, Accounting & Financial Reporting Division	Internal Audit Division	7/1/2016 to 6/30/2018	Total Findings 2: Lack of monitoring of purchase card transactions; and policy and procedures for travel not up to date	5/28/2019
13	Purchase Card Review of Transactions - County Administrator	Internal Audit Division	7/1/2016 to 6/30/2018	Total Findings 4: No original or supporting receipts on file; purchase card statements not signed by authorized Approving Official; no travel request forms attached; and no documentation for using alternative methods for travel arrangements	5/28/2019
14	Purchase Card Review of Transactions - Department of Financial Services	Internal Audit Division	7/1/2016 to 6/30/2018	Total Findings 1: No verification of when goods were received	5/28/2019
15	Purchase Card Review of Transactions - District Attorney	Internal Audit Division	7/1/2016 to 6/30/2018	Total Findings 3: No verification of when goods were received; transaction exceeding monthly credit limit; and split transaction	5/28/2019
16	Purchase Card Review of Transactions - General Services	Internal Audit Division	7/1/2016 to 6/30/2018	Total Findings 1: No verification of when goods were received	5/28/2019
17	Purchase Card Review of Transactions - Health & Human Services Agency	Internal Audit Division	7/1/2016 to 6/30/2018	Total Findings 8: No original or supporting receipts on file; no verification of when goods were received; purchase card statements not signed by authorized Approving Official; no travel request forms attached; no documentation for using alternative methods for travel arrangements; split transaction; no purchase order used; and noncompliance with program eligibility and department's policy and procedures for client services	5/28/2019
18	Purchase Card Review of Transactions - Library	Internal Audit Division	7/1/2016 to 6/30/2018	Total Findings 3: No original or supporting receipts on file; no verification of when goods were received; and split transaction	5/28/2019
19	Purchase Card Review of Transactions - Probation	Internal Audit Division	7/1/2016 to 6/30/2018	Total Findings 5: No original or supporting receipts on file; no verification of when goods were received; no description of business purpose; transaction exceeding monthly credit limit; and split transaction	5/28/2019
20	Purchase Card Review of Transactions - Sheriff's	Internal Audit Division	7/1/2016 to 6/30/2018	Total Findings 5: No original or supporting receipts on file; no verification of when goods were received; no description of business purpose; no travel request forms attached; and transaction exceeding single purchase limit	5/28/2019
21	Review of Purchase Card Individual Statement	Internal Audit Division	7/1/2018 to 12/31/2018	Total Findings 3: Compliance deficiencies and internal control concerns	5/6/2019
22	Yolo County Audit of County Annual Financial Report	Vavrinek, Trine, Day & Co. LLP	6/30/2018	Unmodified	12/21/2018

County of Yolo  
 Summary of Audit Reports - **County**  
 Received During Fiscal Year Ending - June 30, 2019

	<b>Audit Report Title</b>	<b>Audit Firm</b>	<b>Audit Period</b>	<b>Results and Findings</b>	<b>Date Issued</b>
23	Yolo County Single Audit Report	Vavrinek, Trine, Day & Co. LLP	6/30/2018	Total Findings 5: Bank reconciliations not prepared timely; no policy and procedures for Prop 8 adjustments; duties not properly segregated within the Infor System; timecards not properly approved; significant deficiency-eligibility, instance of non-compliance (Adoption Assistance), <b>questioned costs \$20,502</b>	12/21/2018
24	Yolo County Treasury Cash Count	Internal Audit Division	QE 6/30/2018	Total Findings 2 (repeat findings): Internal Control-Treasury recording of bank transactions delayed within county financial system, control deficiency-limited close, and access to GL45; and wire instructions not available for review	9/20/2018
25	Yolo County Treasury Cash Count	Internal Audit Division	QE 9/30/2018	Total Findings 1 (repeat finding): Internal Control-Treasury recording of bank transactions delayed within county financial system, control deficiency-limited close	2/19/2019
26	Yolo County Treasury Cash Count	Internal Audit Division	QE 12/31/2018	Total Findings 1 (repeat finding): Internal Control-Treasury recording of bank transactions delayed within county financial system, control deficiency-limited close	2/19/2019
27	Yolo County Treasury Cash Count	Internal Audit Division	QE 3/31/2019	Total Findings 1 (repeat finding): Internal Control-Treasury recording of bank transactions delayed within county financial system, control deficiency-limited close	8/13/2019
28	Yolo County Treasury Cash Count	Internal Audit Division	QE 6/30/2019	Total Findings 1 (repeat finding): Internal Control-Treasury recording of bank transactions delayed within county financial system, control deficiency-limited close	8/13/2019
29	Yolo County Treasury Review	Vavrinek, Trine, Day & Co. LLP	QE 3/31/2018	Total Findings 2: No timely reconciliations of Investment Summary reports; variances not resolved	8/13/2018

County of Yolo  
 Summary of Audit Reports - **Joint Power Agencies (JPAs) and Other Entities**  
 Received During Fiscal Year Ending - June 30, 2019

	<b>Audit Report Title</b>	<b>Audit Firm</b>	<b>Audit Period</b>	<b>Results and Findings</b>	<b>Date Issued</b>
1	Area 4 Agency on Aging	Gilbert Associates, Inc.	6/30/2017 & 6/30/2018	Unmodified	1/9/2019
2	California Joint Powers Risk Management Authority	Maze & Associates	6/30/2018	Unmodified	12/3/2018
3	Golden State Finance Authority	Moss-Adams LLP	12/31/2018	Unmodified	4/29/2019
4	Sacramento Area Council of Governments	Vavrinek, Trine, Day & Co. LLP	6/30/2018	Unmodified	1/31/2019
5	Sacramento Area Council of Governments - Management Letter	Vavrinek, Trine, Day & Co. LLP	6/30/2018	Unmodified - Total Findings 3	1/31/2019
6	West Sacramento Area Flood Control Agency	Crowe LLP	6/30/2018	Unmodified - Total Findings 1	2/12/2019
7	Yolo County Habitat/Natural Community Conservation Plan JPA	Maze & Associates	6/30/2018	Unmodified	1/17/2019
8	Yolo County Habitat/Natural Community Conservation Plan JPA - Memorandum on Internal Control	Maze & Associates	6/30/2018	Unmodified	1/17/2019
9	Yolo County Habitat/Natural Community Conservation Plan JPA - Required Communication	Maze & Associates	6/30/2018	No exceptions noted	1/17/2019
10	Yolo County Housing	Cohn Reznick LLP	6/30/2018	Unmodified	11/29/2018
11	Yolo County Housing - Single Audit	Cohn Reznick LLP	6/30/2018	Unmodified on each major federal program	11/29/2018
12	Yolo County Public Agency Risk Management Insurance Authority (YCPARMIA)	Crowe LLP	6/30/2017 & 6/30/2018	Unmodified	10/25/2018
13	Yolo Emergency Communications Agency (YECA)	Richardson & Company, LLP	6/30/2018	Unmodified	12/21/2018
14	Yolo Subbasin Groundwater Agency	Richardson & Company, LLP	6/30/2018	Unmodified - Total Findings 2	2/27/2019
15	Yolo-Solano Air Quality Management District	Richardson & Company, LLP	6/30/2018	Unmodified	12/21/2018
<b>Other Entities</b>					
16	Yolo County Flood Control And Water Conservation District	Richardson & Company, LLP	4/30/2018	Unmodified	7/27/2018
17	Yolo County Transportation District	Richardson & Company, LLP	6/30/2017 & 6/30/2018	Unmodified	3/21/2019



County of Yolo  
 Summary of Audit Reports - **Special Districts**  
 Received During Fiscal Years Ending - June 30, 2018 and 2019

<b>Audit Report Title</b>	<b>Audit Firm</b>	<b>Audit Period</b>	<b>Results and Findings</b>	<b>Date Issued</b>
Alliance of Schools for Cooperative Insurance	Vavrinek, Trine, Day & Co.	6/30/16	Unmodified	11/30/16
California Joint Powers Risk Management Authority	Maze & Associates	6/30/17	Unmodified	12/5/17
Clarksburg FPD	Fetcher & Company	6/30/12	Unmodified	4/30/18
Clarksburg FPD	Fetcher & Company	6/30/13 6/30/14	Unmodified	4/30/18
Clarksburg FPD	Fetcher & Company	6/30/15 6/30/16	Unmodified	4/30/18
CSAC Excess Insurance Authority	Gilbert Associates, Inc.	6/30/16 6/30/17	Unmodified	12/6/17
Davis Cemetery District	Vavrinek, Trine, Day & Co.	6/30/15	Unmodified	8/8/16
Dixon Resource Conservation District of Solano County	Perry, Bunch & Johnston	6/30/16 6/30/17	Unmodified	2/7/18
Dunnigan Water District	Robert W. Johnson, CPA	12/31/17	Unmodified	3/7/18
Esparto Community Service District	Pehling & Pehling	6/30/16	Unmodified	10/6/16
Esparto Community Service District	Pehling & Pehling	6/30/17	Unmodified	2/1/18
First 5 Yolo Children & Families Commission	Jensen Smith	6/30/18	Unmodified	10/10/18
First 5 Yolo Children & Families Commission	Jensen Smith	6/30/17	Unmodified	10/2/17
Yolo County Habitat/Natural Community Conservation Plan	Maze & Associates	6/30/16	Unmodified	3/13/17
Yolo County Habitat/Natural Community Conservation Plan	Maze & Associates	6/30/17	Unmodified	5/3/18
Yolo County Habitat/Natural Community Conservation Plan	Maze & Associates	6/30/18	Unmodified	1/17/19
Knights Landing CSD	Perry, Bunch & Johnston	12/31/13 12/31/14	Unmodified	8/16/2016
Knights Landing CSD	Perry, Bunch & Johnston	6/30/15 6/30/16	Unmodified	5/10/17
Knights Landing Ridge Drainage District	Smith & Newll CPA	12/31/14	Unmodified	7/2/15
Knights Landing Ridge Drainage District	Smith & Newll CPA	12/31/15	Unmodified Total Findings 1	5/25/16
Knights Landing Ridge Drainage District	Smith & Newll CPA	12/31/16	Unmodified Total Findings 1	8/9/17
Knights Landing Ridge Drainage District	Smith & Newll CPA	12/31/17	Unmodified Total Findings 1	10/4/18
Madison CSD	Vavrinek, Trine, Day & Co.	6/30/07 6/30/08	Unmodified	1/8/16
Madison CSD	Vavrinek, Trine, Day & Co.	6/30/09 6/30/10	Unmodified	9/9/16
Madison CSD	Vavrinek, Trine, Day & Co.	6/30/11 6/30/12	Unmodified	4/19/17
North Delta Water Agency	Perry, Bunch & Johnston, Inc.	6/30/16 6/30/17	Unmodified	12/4/17
Public Agency Retirement Services Trust	SSAE 16 Professionals, LLP	6/30/17	Unmodified	7/17/17
Public Agencies Post-Retirement Health Care Plan Trust	White Nelson Diehl Evans LLP	6/30/17	Unmodified	11/9/17
Reclamation District 2093	Sonoma County, Auditor Control	6/30/2011 - 6/30/2015	Unmodified	8/22/19
Reclamation District 2035	Richardson & Company	6/30/17	Unmodified	2/9/18
Reclamation District 999	Don Cole & Company	12/31/14	Unmodified	3/11/15
Reclamation District 999	Don Cole & Company	12/31/15	Unmodified	unknown

County of Yolo  
 Summary of Audit Reports - **Special Districts**  
 Received by County in Fiscal Years Ending June 30, 2018 and 2019

<b>Audit Report Title</b>	<b>Audit Firm</b>	<b>Audit Period</b>	<b>Results and Findings</b>	<b>Date Issued</b>
Reclamation District 999	Don Cole & Company	12/31/16	Unmodified	3/8/17
Reclamation District 999	Don Cole & Company	12/31/17	Unmodified	4/3/18
Reclamation District 108	Smith & Newll CPA	12/31/17	Unmodified	11/6/18
Reclamation District 150	Don Cole & Company	6/30/16	Unmodified	1/9/17
Reclamation District 150	Don Cole & Company	6/30/17	Unmodified	12/29/17
Reclamation District 2035	Vavrinek, Trine, Day & Co.	6/30/12	Unmodified Total Findings 3	12/12/14
		6/30/13		
Reclamation District 2035	Vavrinek, Trine, Day & Co.	6/30/14	Unmodified	3/30/16
		6/30/15		
Reclamation District 2035	Vavrinek, Trine, Day & Co.	6/30/16	Unmodified	5/5/17
Reclamation District 2035	Richardson & Company	6/30/17	Unmodified	2/9/18
Schools Insurance Authority	Gilbert Associates, Inc.	6/30/16	Unmodified	10/12/17
		6/30/17		
W Sacramento Area Flood Control	Richardson & Company	6/30/17	Unmodified- Total Findings 1	12/22/17
Winters Cemetery	Nigro & Nigro	6/30/16	Unmodified	6/12/18
Winters Cemetery	Nigro & Nigro	6/30/17	Unmodified- Total Findings 2	6/12/18
Yolo County Flood Control & Water Conservation District	Richardson & Company	4/30/18	Unmodified	7/26/18
Yolo County Flood Control & Water Conservation District	Richardson & Company	4/30/17	Unmodified	7/26/18
Yolo County Housing Single Audit	Cohn Reznick	6/30/17	Unmodified	12/15/17
Yolo County Public Agency Risk Management	Crowe Horwath LLP	6/30/16	Unmodified	10/19/17
		6/30/17		
Yolo County RCD	R. J. Ricciardi, Inc.	6/30/18	Unmodified	3/6/19
Yolo County Transportation District	Richardson & Company	6/30/16	Unmodified	2/28/18
		6/30/17		
Yolo Emergency Communication Agency	Richardson & Company	6/30/17	Unmodified	12/14/17
Yolo-Solano AQMD	Vavrinek, Trine, Day & Co.	6/30/16	Unmodified	1/10/18
		6/30/17		