

**COUNTY OF MENDOCINO
SINGLE AUDIT REPORT
FOR THE YEAR ENDED
JUNE 30, 2016**

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COUNTY OF MENDOCINO

Single Audit Report
For the Year Ended June 30, 2016

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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 Grand Jury
County of Mendocino
Ukiah, California

We have audited in accordance with 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, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of the County of Mendocino (County) as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated December 20, 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. We consider the deficiency described in the accompanying schedule of findings and questioned costs to be a material weakness. (2016-001)

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses.

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*.

Board of Supervisors and Grand Jury
County of Mendocino
Ukiah, California

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 result 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.

A handwritten signature in cursive script that reads "Gallina LLP".

Roseville, California
December 20, 2016



**INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM;
REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF
EXPENDITURES OF FEDERAL AWARDS IN ACCORDANCE WITH THE UNIFORM GUIDANCE**

Board of Supervisors and Grand Jury
County of Mendocino
Ukiah, California

Report on Compliance for Each Major Federal Program

We have audited the County of Mendocino’s (County) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) 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, 2016. 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 the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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.

Board of Supervisors and Grand Jury
County of Mendocino
Ukiah, 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, 2016.

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 as a basis for designing 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 the Uniform Guidance, 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 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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Board of Supervisors and Grand Jury
County of Mendocino
Ukiah, California

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the County, as of and for the year ended June 30, 2016, and have issued our report thereon dated December 20, 2016, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the Uniform Guidance) and is not a required part of the 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 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 financial statements or to the 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 financial statements as a whole.



Roseville, California
December 20, 2016

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COUNTY OF MENDOCINO

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2016

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Expenditures	Pass-Through to Subrecipients
<u>U.S. Department of Agriculture</u>				
Passed through State Department of Food and Agriculture:				
Plant and Animal Disease, Pest Control, and Animal Care:				
Pierce's Disease Control Program	10.025	14-0298-SF	\$ 17,568	\$ -
Sudden Oak Death	10.025	14-0367-SF	8,959	-
European Grapevine Moth Trapping	10.025	14-0556-SF	42,730	-
European Grapevine Moth Trapping	10.025	15-0592-SF	77,247	-
Light Brown Apple Moth Trapping	10.025	14-0463-SF	23,301	-
Light Brown Apple Moth Trapping	10.025	15-0505-SF	840	-
Light Brown Apple Moth Quarantine Regulatory	10.025	14-0492-SF	9,244	-
Light Brown Apple Moth Quarantine Regulatory	10.025	15-0467-SF	1,671	-
Subtotal CFDA 10.025			<u>181,560</u>	<u>-</u>
Passed through State Department of Social Services:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program				
SNAP Ed CDPH-NEOP Branch Admin Costs	10.561	--	1,733,798	-
	10.561	13-20517	417,719	120,673
Subtotal CFDA 10.561			<u>2,151,517</u>	<u>120,673</u>
Passed through State Department of Health Services:				
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) (Admin Costs)				
	10.557	15-10071	935,536	-
Total U.S. Department of Agriculture			<u>\$ 3,268,613</u>	<u>\$ 120,673</u>
<u>U.S. Department of Housing and Urban Development</u>				
Direct program:				
Supportive Housing Program-Transitional Housing	14.235	--	120,428	120,428
Supportive Housing Program-Seamless Transitional	14.235	--	177,567	177,567
Subtotal CFDA 14.235			<u>297,995</u>	<u>297,995</u>
Passed through State Department of Housing and Community Development:				
Community Development Block Grants/State's Program	14.228	--	117,390	117,390
Total U.S. Department of Housing and Urban Development			<u>\$ 415,385</u>	<u>\$ 415,385</u>
<u>U.S. Department of Interior</u>				
Direct program:				
Federal Grazing Fee	15.000	10-95348	1,421	-
Total U.S. Department of Interior			<u>\$ 1,421</u>	<u>\$ -</u>

See accompanying notes to Schedule of Expenditures of Federal Awards.

COUNTY OF MENDOCINO

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2016

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Expenditures	Pass-Through to Subrecipients
<u>U.S. Department of Justice</u>				
Direct programs:				
Cannabis Eradication	16.922	--	\$ 73,890	\$ -
State Criminal Alien Assistance Program	16.606	--	32,489	-
Organized Crime Drug Enforcement Task Force	16.110	--	6,555	-
Byrne Justice Assistance Grant Program	16.738	--	37,158	-
Subtotal Direct			<u>150,092</u>	<u>-</u>
Passed through California Emergency Management Agency:				
Victim Witness Assistance Program	16.575	VW15340230	87,821	-
Total U.S. Department of Justice			<u>\$ 237,913</u>	<u>\$ -</u>
<u>U.S. Department of Labor</u>				
Passed through State Employment Development Department:				
Workforce Investment Act (Title 1 Adult Formula)	17.258	--	350,476	322,158
Workforce Investment Act (Title 1 Youth Formula)	17.259	--	220,809	190,437
Workforce Investment Act (Title 1 Dislocated Worker)	17.278	--	217,021	184,150
Total - Workforce Investment Act Cluster			<u>788,306</u>	<u>696,745</u>
Total U.S. Department of Labor			<u>\$ 788,306</u>	<u>\$ 696,745</u>
<u>U.S. Department of Transportation</u>				
Direct program:				
Airport Improvement Program	20.106	3-06-0121-10	37,112	-
Airport Improvement Program	20.106	3-06-0121-11	2,538	-
Subtotal CFDA 20.106			<u>39,650</u>	<u>-</u>
Passed through State Department of Transportation:				
Highway Planning and Construction	20.205	BRLSZD 5910(039)	3,749,802	-
Highway Planning and Construction	20.205	BRLSZD 5910(042)	79,103	-
Highway Planning and Construction	20.205	BRLRT 5910(041)	45,531	-
Highway Planning and Construction	20.205	BHLS 5910(081)	145,863	-
Highway Planning and Construction	20.205	RPSTPLE 5910(089)	41,000	-
Highway Planning and Construction	20.205	BRLO 5910(096)	21,555	-
Highway Planning and Construction	20.205	BRLO 5910(077)	145,783	-
Highway Planning and Construction	20.205	BRLO 5910(076)	168,866	-
Highway Planning and Construction	20.205	BRLO 5910(083)	71,625	-
Highway Planning and Construction	20.205	BRLO 5910(084)	127,019	-
Highway Planning and Construction	20.205	BRLO 5910(082)	107,238	-
Highway Planning and Construction	20.205	BRLO 5910(086)	119,911	-
Highway Planning and Construction	20.205	BRLO 5910(085)	39,504	-
Highway Planning and Construction	20.205	BPMP 5910(087)	268,436	-
Highway Planning and Construction	20.205	BRLO 5910(091)	98,695	-
Highway Planning and Construction	20.205	BRLO 5910(093)	144,647	-
Highway Planning and Construction	20.205	BRLO 5910(099)	49,077	-
Highway Planning and Construction	20.205	BRLO 5910(100)	7,914	-
Highway Planning and Construction	20.205	ER 4404(014)	(381)	-

See accompanying notes to Schedule of Expenditures of Federal Awards.

COUNTY OF MENDOCINO

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2016

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Expenditures	Pass-Through to Subrecipients
<u>U.S. Department of Transportation</u> (continued)				
Passed through State Department of Transportation (continued):				
Highway Planning and Construction	20.205	ER 20A1(011)PR	\$ 146,897	\$ -
Highway Planning and Construction	20.205	ER 20A1(013)PR	155,075	-
Highway Planning and Construction	20.205	ER 20A1(007)PR	16,023	-
Highway Planning and Construction	20.205	ER 20A1(003)PR	371,378	-
Highway Planning and Construction	20.205	ER 20A1(001)PR	347,675	-
Subtotal CFDA 20.205			<u>6,468,236</u>	<u>-</u>
Total U.S. Department of Transportation			<u>\$ 6,507,886</u>	<u>\$ -</u>
<u>U.S. Department of Environmental Protection Agency</u>				
Passed through State Air Pollution Control Officers Association:				
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034	PM-99T08601	<u>16,192</u>	<u>-</u>
Total U.S. Department of Environmental Protection Agency			<u>\$ 16,192</u>	<u>\$ -</u>
<u>U.S. Department of Health and Human Services</u>				
Direct programs:				
Substance Abuse and Mental Health Services Projects	93.243	5-H79SP019269-03	41,242	19,363
Immunization Grants	93.268	15-10146	52,205	-
Drug Free Communities Support Program	93.276	5-SP018206-05	104,745	35,581
Subtotal Direct			<u>198,192</u>	<u>54,944</u>
Passed through State Department of Child Support Services:				
Child Support Enforcement	93.563	--	1,637,883	-
Passed through State Department of Social Services:				
Temporary Assistance for Needy Families	93.558	--	6,695,012	-
Guardianship ASSISTANCE (KinGap IV-E Admin)	93.090		9,416	-
Foster Care – Title IV-E	93.658	--	8,532,963	-
Passed through State Department of Health Services:				
Foster Care - Title IV-E	93.658	--	<u>1,036,232</u>	<u>-</u>
Total - Foster Care Cluster			<u>9,569,195</u>	<u>-</u>
Adoption Assistance Program	93.659	--	2,390,912	-
Community Services Block Grant	93.569	--	722,623	-
Promoting Safe and Stable Families	93.556	--	69,177	-
Child Welfare Services – State Grants	93.645	--	142,698	-
CWS Title XX	93.667	--	100,914	-
Independent Living Program	93.674	--	64,641	-
Passed through State Department of Health Care Services:				
Child Health and Disability Prevention Program	93.994	--	190,058	-
Health Care Program for Children in Foster Care	93.994	--	49,921	-
Subtotal CFDA 93.994			<u>239,979</u>	<u>-</u>

See accompanying notes to Schedule of Expenditures of Federal Awards.

COUNTY OF MENDOCINO

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2016

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Expenditures	Pass-Through to Subrecipients
<u>U.S. Department of Health and Human Services (continued)</u>				
Passed through State Department of Health Care Services (continued):				
Maternal and Child Health Services	93.110	201323-MCAH	\$ 262,104	\$ -
Medical Assistance Program - IHSS	93.778	--	1,582,188	-
Medical Assistance Program - DHS Medi-Cal (Federal 50%)	93.778	--	2,172,216	-
Passed through State Department of Alcohol and Drug Abuse Programs:				
Federal Drug Medi-Cal	93.778	NNA-23	58,481	-
Total - Medicaid Cluster			<u>3,812,885</u>	<u>-</u>
Block Grants for Prevention and Treatment of Substance Abuse	93.959	11 NNA-23	883,318	-
Passed through State Department of Public Health:				
Public Health Emergency Preparedness	93.069	EPO 13-23	143,998	44,683
Hospital Preparedness Program	93.889	EPO HPP 13-23	122,975	21,068
Passed through the State Department of Mental Health:				
Projects for Assistance in Transition from Homelessness	93.150	--	17,968	17,968
Substance Abuse Mental Health Services Administration	93.958	--	83,809	75,107
			<u>27,167,699</u>	<u>213,770</u>
<u>U.S. Department of Homeland Security</u>				
Passed through California Emergency Management Agency:				
EMPG	97.042	--	102,071	-
			<u>102,071</u>	<u>-</u>
Total Expenditures of Federal Awards				
			<u><u>\$ 38,505,486</u></u>	<u><u>\$ 1,446,573</u></u>

See accompanying notes to Schedule of Expenditures of Federal Awards.

COUNTY OF MENDOCINO

Notes to Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2016

NOTE 1: **REPORTING ENTITY**

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal awards programs of the County of Mendocino (County). The County's 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.

NOTE 2: **BASIS OF ACCOUNTING**

The accompanying Schedule of Expenditures of Federal Awards is prepared on a modified accrual basis. The information in this schedule is presented in accordance with the requirements of 2 CFR 1.200, *Audits of States, Local Governments, and Non-Profit Organizations*.

NOTE 3: **RELATIONSHIP TO FINANCIAL STATEMENTS**

The amounts reported in the accompanying Schedule of Expenditures of Federal Awards agree, in all material respects, to amounts reported within the County's financial statements. Federal award revenues are reported principally in the County's financial statements as intergovernmental revenues in the General and Special Revenue funds.

NOTE 4: **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.

NOTE 5: **INDIRECT COST RATE**

The County did not elect to use the 10% de minimis indirect cost rate as covered in 2 CFR §200.414. Uniform Guidance, §200.510(6), requires the County to disclose whether or not it elected to use the 10 percent de minimis cost rate that §200.414(f) allows for nonfederal entities that have never received a negotiated indirect cost rate.

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COUNTY OF MENDOCINO

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2016

Section 1

Summary of Auditor's Results

Financial Statements

- | | |
|--|---------------|
| 1. Type of auditor's report issued: | Unmodified |
| 2. Internal control over financial reporting: | |
| a. Material weaknesses identified? | Yes |
| b. Significant deficiencies identified not considered to be material weaknesses? | None Reported |
| 3. Noncompliance material to financial statements noted? | No |

Federal Awards

- | | |
|---|---------------|
| 1. Internal controls over major program: | |
| a. Material weaknesses identified? | No |
| b. Significant deficiencies identified not considered to be material weaknesses? | None Reported |
| 2. Type of auditor's report issued on compliance for major programs: | |
| All major programs | Unmodified |
| 3. Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance? | No |

4. Identification of major program:

<u>CFDA Number</u>	<u>Name of Federal Program</u>
93.558	Temporary Assistance for Needy Families
93.658	Foster Care – Title IV-E
93.659	Adoption Assistance Program

- | | |
|---|--------------|
| 5. Dollar threshold used to distinguish between Type A and Type B programs. | \$ 1,151,643 |
| 6. Auditee qualified as a low-risk auditee under the Uniform Guidance, Section 520? | No |

COUNTY OF MENDOCINO

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2016

Section 2

Financial Statement Findings

Governmental Trust Funds

2016-001

Section 3

Federal Award Findings and Questioned Costs

None Reported

COUNTY OF MENDOCINO

Schedule of Findings and Questioned Costs For the Year Ended June 30, 2016

Reference Number **2016-001**

Governmental Trust Funds

Criteria

Under Governmental Accounting Standards Board (GASB) Statement No. 34, amounts formally held in trust but used to support the County's own programs should be reported as funds within the County's reporting entity so as to ensure all economic resources that can be used by the County are reported in their financial statements. Activity in these accounts is required to be included in the County's reporting entity, either as additional funds or transactions in existing county funds.

Use of the agency fund type is limited to resources the County holds purely in a custodial capacity for individuals or other organizations, such as school districts and special districts not governed by the County Board of Supervisors.

Condition

The County accounts for several agency funds in one consolidated fund. This fund includes accounts holding resources that cannot be used to support County functions and activities, but it also contains accounts holding resources belonging to the County. As of June 30, 2015, this consolidated fund contained pooled cash and investments of \$780 thousand, which actually belonged to County programs and were reclassified to the General Fund in the audited financial statements.

Cause

Before GASB 34 took effect, the County's current treatment was permitted. Although reporting requirements have changed, the County still has a need to account for these resources separately from other general fund resources.

Effect of Condition

By excluding transaction activity in these funds, balances for revenues and expenses in the County's own financial reports (including budgetary reports) are not complete.

There is the potential to double report revenues when resources are transferred into operating funds. Not using the accounting system to control the flow of revenues increases the potential for reporting revenues twice.

As the County does not budget for any activity occurring in agency funds, any deviations from the adopted budget are not apparent until well after the end of the fiscal year and thus cannot be addressed when they occur.

Recommendation

For each account identified as holding resources available to support County functions and activities, we recommend the Auditor-Controller's Office create a new fund in its accounting system having the full functionality of reporting revenues and expenditures.

Management Response

We continue to research this recommendation. Agency funds remain in trust until they are transferred to the departments. At that point they are recognized as revenues.

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COUNTY OF MENDOCINO

Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2016

Reference Number **2015-001**

Governmental Trust Funds

Recommendation

For each account identified as holding resources available to support County functions and activities, we recommend the Auditor-Controller's Office create a new fund in its accounting system having the full functionality of reporting revenues and expenditures.

Status

Not implemented. See finding 2016-001.