

Madera Operational Area
Madera County Sheriff's Dept.
Monitoring Report

Monitoring #M07-024

- C. 1. a. **Requirement:** 28CFR66.20(b) Stipulates that subgrantee must maintain records which adequately identify the source and application of funds pertaining to grant or sub-grant awards and authorizations, obligations, unobligated balances, assets, liabilities, outlays or expenditures and income"... "Actual expenditures or outlays must be compared with budgeted amount for each grant or subgrant...and permit the tracing of funds to the level of expenditures to establish such funds have not been used in violation of applicable statutes."

Finding #8: Although the subgrantee provided sub-ledgers for what appears to be some of the covered monitored programs, none reconcile to the award amount or provide a clear audit trail sufficient for the tracing of the OHS grant funds.

For FY02-088 the subgrantee was awarded and expended \$108,000.

For FY02-133 the subgrantee was awarded \$171,285 expended \$171,283 (OHS disencumbered \$2.00.)

For FY03-167 the subgrantee was awarded \$130,241 expended \$130,240 (OHS disencumbered \$1.00.)

For FY03-035 the subgrantee was awarded \$343,989 expended \$340,897 (OHS disencumbered \$3,092.)

For FY04-045 the subgrantee was awarded and expended \$617,670
\$1,368,090

No official financial or accounting records either by expenditures or revenues for these grant awards were provided to the monitor for verification and reconciliation. On May 20, 2007, the review the monitor accompanied the subgrantee to the County's Office of the Auditor-Controller in Central Madera, to obtain grant related financial records, however, the auditing department staff could not provide the monitor with either original or certified copies of the grant financial records or legible supporting documentation. In fact, the chief official at the agency, R. De Wall, informed the monitor that his office may have inadvertently destroyed all documents pertaining to the FY2002-088 and FY02-133 grant programs.

Further, the office could not produce original invoices or legible supporting documentation for the other three grant programs stating that they were archived and unavailable even though sufficient time was provided to both parties to produce these documents. As a result, the monitor was unable to proceed with the monitoring review until such time that the subgrantee and the county's Office of the Auditor-Controller could produce the necessary documentation substantiating the \$1,268,090 in expended funds by the County of Medera, Sheriff's Department. As of this writing, this has not happened resulting in \$1,368,090 of questionable costs.