

COUNTY OF SONOMA, CALIFORNIA

**Single Audit Report
For the Fiscal Year Ended June 30, 2015**

COUNTY OF SONOMA, CALIFORNIA

**Single Audit Report
For the Fiscal Year Ended June 30, 2015**

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INDEPENDENT AUDITORS' 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
County of Sonoma, California

We have audited, in accordance with the 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 Sonoma, California (County), as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated January 29, 2016. Our report included an emphasis of matter regarding the County's adoption of Governmental Accounting Standards Board (GASB) Statement No. 68, *Financial Reporting for Pensions - an amendment of GASB Statement No. 27*, and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date - an amendment of GASB Statement No. 68*. Our report also includes a reference to other auditors who audited the financial statements of the Sonoma County Agricultural Preservation and Open Space District (nonmajor governmental fund), Refuse Fund (major enterprise fund), Airport Fund (major enterprise fund), Energy Independence Program Fund (major enterprise fund), Transit Fund (major enterprise fund), Community Development Commission (discretely presented component unit), Sonoma County Water Agency (discretely presented component unit), Sonoma Valley County Sanitation District (discretely presented component unit), Russian River County Sanitation District (discretely presented component unit), South Park County Sanitation District (discretely presented component unit), Occidental County Sanitation District (discretely presented component unit), and First 5 Sonoma Commission (nonmajor governmental fund), as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

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. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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*.

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 results 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.



Rancho Cucamonga, California
January 29, 2016



INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY OMB CIRCULAR A-133

Board of Supervisors
 County of Sonoma, California

Report on Compliance for Each Major Federal Program

We have audited the County of Sonoma, California's (County) compliance with the types of compliance requirements described in the *OMB Circular A-133 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, 2015. 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.

The County's basic financial statements include the operations of entities which received federal awards in the following amounts which are not included in the schedule of expenditures of federal awards for the fiscal year ended June 30, 2015:

Entity	Federal Expenditures
Sonoma County Community Development Commission	\$ 34,722,492
Sonoma County Water Agency	3,500,841
County of Sonoma Transportation Project Fund (Transit)	1,326,008
Sonoma County Agricultural Preservation & Open Space District	92,090

Our audit, described below, did not include the operations of these entities because they engaged other auditors to perform an audit in accordance with OMB Circular A-133.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditors' 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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.

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, 2015.

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 to determine the 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 OMB Circular A-133, 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 the 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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

We have audited 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 as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated January 29, 2016, which contained unmodified opinions on those financial statements. Our report included an emphasis of matter regarding the County's adoption of Governmental Accounting Standards Board (GASB) Statement No. 68, *Financial Reporting for Pensions - an amendment of GASB Statement No. 27*, and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date - an amendment of GASB Statement No. 68*. Our report also included a reference to other auditors who audited the financial statements of the Sonoma County Agricultural Preservation and Open Space District (nonmajor governmental fund), Refuse Fund (major enterprise fund), Airport Fund (major enterprise fund), Energy Independence Program Fund (major enterprise fund), Transit Fund (major enterprise fund), Community Development Commission (discretely presented component unit), Sonoma County Water Agency (discretely presented component unit), Sonoma Valley County Sanitation District (discretely presented component unit), Russian River County Sanitation District (discretely presented component unit), South Park County Sanitation District (discretely presented component unit), Occidental County Sanitation District (discretely presented component unit), and First 5 Sonoma Commission (nonmajor governmental fund) as described in our report on the County's financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic 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 basic 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 basic financial statements or to the basic 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 basic financial statements as a whole.



Rancho Cucamonga, California

March 30, 2016

COUNTY OF SONOMA, CALIFORNIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2015

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA No.	Federal Agency / Pass-Through Entity Identifying Number	State Expenditures	Federal Expenditures
U.S. Department of Agriculture				
<u>Direct Federal Programs</u>				
Cooperative Forestry Assistance				
Forest Health Protection Program	10.664	11-DG-11052021-122		\$ 25,000
Water and Waste Disposal Systems for Rural Communities				
Rural Development Grant	10.760	Not Available		63,113
Subtotal Direct Federal Programs				<u>88,113</u>
<u>Passed through the State Department of Food and Agriculture</u>				
Plant and Animal Disease, Pest Control, and Animal Care:				
Exotic Pest Detection Program	10.025	13-8506-1399-CA & 14-8506-1399-CA	\$ 173,609	
Pierce's Disease Control Program - GWSS	10.025	14-8506-0484-CA & 15-8506-0484-CA	264,081	
European Grapevine Moth	10.025	13-8506-1710-CA & 15-8506-1314-CA	706,584	
European Grapevine Moth - Exclusion	10.025	13-8506-1317-CA & 15-8506-1317-CA	88,170	
Forest Health Protection - Sudden Oak Death and Strategic Response	10.025	14-8506-0572-CA	23,772	
Light Brown Apple Moth (LBAM) Regulatory	10.025	14-8506-1164-CA & 15-8506-1164-CA	113,007	
Subtotal Plant and Animal Disease, Pest Control, and Animal Care				1,369,223
Meat, Poultry, and Egg Product Inspection				
Cooperative Agreements with States for Intrastate Meat and Poultry Inspection				
Egg Quality Control Program	10.477	12-25-A-3269		5,078
Subtotal Passed through the State Department of Food and Agriculture				<u>1,374,301</u>
<u>Passed through the State Department of Social Services</u>				
State Administrative Matching Grant for the Supplemental Nutrition Assistance Program (SNAP)	10.561	11609		10,881,614
<u>Passed through the State Department of Public Health</u>				
Special Supplemental Nutrition Program for Women, Infants and Children (WIC)	10.557	11-10457/14-10244		1,872,564
State Administrative Matching Grant for the Supplemental Nutrition Assistance Program (SNAP)	10.561	12-10193		874,040
Subtotal Passed through the State Department of Public Health				<u>2,746,604</u>
<u>Passed through the State Department of Aging</u>				
State Administrative Matching Grant for the Supplemental Nutrition Assistance Program (SNAP)	10.561	SP-1415-27		59,692
<u>Passed through the State Department of Education, Nutritional Services Division</u>				
Child Nutrition Cluster:				
School Breakfast Program	10.553	02836-SN-49-R	52,351	
National School Lunch Program	10.555	02836-SN-49-R	86,803	
Special Milk Program for Children	10.556	02837-SN-49-R	4,301	
Summer Food Service Program for Children	10.559	CN130385, CN140351	25,680	
Subtotal Child Nutrition Cluster Passed through the State Department of Education, Nutrition Services Division				<u>169,135</u>
Total U.S. Department of Agriculture				
				<u>15,319,459</u>
U.S. Department of Defense				
<u>Direct Federal Program</u>				
Navigation Projects	12.107	W912P7-15-P-0021	52,834	
Navigation Projects	12.107	W912P7-14-P-0016	63,259	
Subtotal Direct Federal Programs				<u>116,093</u>
Total U.S. Department of Defense				
				<u>116,093</u>
U.S. Department of Housing and Urban Development				
<u>Passed through Sonoma County Community Development Commission</u>				
Community Development Block Grants/Entitlement Grants	14.218	CDBG 2011-2012	59,114	
Community Development Block Grants/Entitlement Grants	14.218	CDBG 2013-2014	97,630	
Community Development Block Grants/Entitlement Grants	14.218	CDBG 2014-2015	65,675	
Subtotal CDBG - Entitlement Grant Cluster Passed through the Sonoma County Community Development Commission				<u>222,419</u>
Total U.S. Department of Housing and Urban Development				
				<u>222,419</u>

See accompanying notes to the schedule of expenditure of federal awards.

COUNTY OF SONOMA, CALIFORNIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2015
(Continued)

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA No.	Federal Agency / Pass-Through Entity Identifying Number	State Expenditures	Federal Expenditures
U.S. Department of Justice				
<u>Direct Federal Programs</u>				
Domestic Cannabis Eradication/Suppression Program	16.2015-54	2013-55		16,705
Domestic Cannabis Eradication/Suppression Program	16.2014-52	2013-55		89,452
Enhanced Training and Services to end Violence and Abuse of Women Later in Life	16.528	2012-EW-AX-K009		98,202
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	2009-WE-AX-0005		147,073
State Criminal Alien Assistance Program	16.606	2014-HI384-CA-AP		297,824
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2012-DJ-BX-0620		4,500
Equitable Sharing Program	16.922	Not Available		2,893
Subtotal Direct Federal Programs				656,649
<u>Passed through the California Governor's Office of Emergency Services</u>				
Crime/Victim Assistance				
Victim/Witness Assistance Program	16.575	VW14330490		152,437
Violence Against Women Formula Grants				
Violence Against Women Vertical Prosecution Program	16.588	VV14020490		212,897
Subtotal Passed through the California Governor's Office of Emergency Services				365,334
<u>Passed through the Board of State & Community Corrections</u>				
Juvenile Accountability Block Grants (JABG)	16.523	BSCC 153-14	32,771	
Juvenile Accountability Block Grants - EBP TIPS	16.523	BSCC 218-13	73,547	
Juvenile Accountability Block Grants - EBP TIPS	16.523	BSCC 218-15	10,000	
Subtotal JABG Passed through the Board of State & Community Corrections				116,318
Edward Byrne Memorial Justice Assistance Grant (JAG) Program Anti-Drug Abuse Program	16.738	2014-BSCC 608-14	47,678	
Edward Byrne Memorial Justice Assistance Grant (JAG) Program Anti-Drug Abuse Program	16.738	2013-BSCC 608-13	63,467	
Subtotal JAG Anti-Drug Abuse Program				111,145
Subtotal Passed through the Board of State & Community Corrections				227,463
Total U.S. Department of Justice				1,249,446
U.S. Department of Labor				
<u>Passed through the State Employment Development Department</u>				
Workforce Investment Act (WIA) Cluster:				
WIA Adult Program	17.258	K491054, K594797	1,133,526	
WIA Youth Activities	17.259	K491054, K594797	1,087,679	
WIA Dislocated Workers Formula Grants	17.278	K491054, K594797	1,298,203	
WIA Dislocated Workers Formula Grants - Rapid Response	17.278	K491054, K594797	160,686	
Subtotal WIA Cluster passed through the State Employment Development Department				3,680,094
Total U.S. Department of Labor				3,680,094
U.S. Department of Transportation				
<u>Direct Federal Program</u>				
Airport Improvement Program	20.106	3-06-0241-044	19,846,083	
Airport Improvement Program	20.106	3-06-0241-045	1,816,000	
Airport Improvement Program	20.106	3-06-0241-046	387,557	
Airport Improvement Program	20.106	3-06-0241-047	1,167,248	
Airport Improvement Program	20.106	3-06-0241-048	960,718	
Subtotal Direct Federal Programs - Airport Improvement Program				24,177,606
<u>Passed through the State Department of Transportation</u>				
Highway Planning and Construction	20.205	BHLO-5920(075)	1,427	
Highway Planning and Construction	20.205	BHLO-5920(130)	495	
Highway Planning and Construction	20.205	BRLO-5920(118)	3,248	
Highway Planning and Construction	20.205	BRLO-5920(125)	227,755	
Highway Planning and Construction	20.205	BRLO-5920(126)	4,869	
Highway Planning and Construction	20.205	BRLO-5920(127)	126,506	
Highway Planning and Construction	20.205	BRLO-5920(129)	45,396	

See accompanying notes to the schedule of expenditure of federal awards.

COUNTY OF SONOMA, CALIFORNIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2015
(Continued)

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA No.	Federal Agency / Pass-Through Entity Identifying Number	State Expenditures	Federal Expenditures
U.S. Department of Transportation (Continued)				
Highway Planning and Construction	20.205	BRLO-5920(138)	\$ 159,600	
Highway Planning and Construction	20.205	BRLO-5920(139)		193,929
Highway Planning and Construction	20.205	BRLO-5920(144)		88,030
Highway Planning and Construction	20.205	BRLO-5920(146)		92,042
Highway Planning and Construction	20.205	BRLS-5920(045)		529,521
Highway Planning and Construction	20.205	BRLS-5920(092)		12,552
Highway Planning and Construction	20.205	CML-5920(124)		19,440
Highway Planning and Construction	20.205	CML-5920(132)		207,113
Highway Planning and Construction	20.205	CML-5920(142)		3,874
Highway Planning and Construction	20.205	STPLNI-5920(145)		19,601
Highway Planning and Construction	20.205	SRTSL-5920(133)		37,618
Highway Planning and Construction	20.205	STPL-5920(123)		9,553
Highway Planning and Construction	20.205	STPL-5920(134)		785,691
Highway Planning and Construction	20.205	STPL-5920(147)		11,556
Highway Planning and Construction	20.205	STPL-5920(148)		6,631
Highway Planning and Construction	20.205	STPLZ-5920(056)		156,794
Highway Planning and Construction	20.205	STPLZ-5920(111)		213,592
Highway Planning and Construction	20.205	STPLZ-5920(135)		1,018
Highway Planning and Construction	20.205	STPLZ-5920(137)		149,720
Subtotal - Highway Planning and Construction passed through the State Department of Transportation				\$ 3,107,571
<u>Passed through the State of California Parks and Recreation</u>				
Recreational Trails Program	20.219	C8524002		113,045
<u>Passed through the Metropolitan Transportation Commission</u>				
New Freedom Cycle 5	20.521	Not Available		17,729
<u>Passed through the State of California Office of Traffic Safety</u>				
State and Community Highway Patrol	20.616	D11507		382,288
Total U.S. Department of Transportation				27,798,239
U.S. Environmental Protection Agency				
<u>Passed through the State of California Water Resource Control Board</u>				
Beach Monitoring and Notification Program Implementation Grant	66.472	12-050-250		20,572
Total U.S. Environmental Protection Agency				20,572
U.S. Department of Education				
<u>Passed through State Department of Rehabilitation</u>				
Rehabilitation Services - Vocational Rehabilitation Grants to States	84.126A	28562		99,006
Total U.S. Department of Education				99,006
U.S. Election Assistance Commission				
<u>Passed through the California Secretary of State</u>				
Help America Vote Act Requirements Payments - Section 301	90.401	11G30126		341,691
Total U.S. Election Assistance Commission				341,691

See accompanying notes to the schedule of expenditure of federal awards.

COUNTY OF SONOMA, CALIFORNIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2015
(Continued)

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA No.	Federal Agency / Pass-Through Entity Identifying Number	State Expenditures	Federal Expenditures
U.S. Department of Health and Human Services				
<u>Direct Federal Programs</u>				
PPHF - Community Transformation Grants - Small Communities Program financed solely by Public Prevention and Health Funds	93.737	1H75DP004611-01		645,367
<u>Passed through the State Department of Aging</u>				
Special Programs for the Aging - Title VII, Chapter 3 Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	AP-1415-27	6,959	
Special Programs for the Aging - Title VII, Chapter 2 - Long Term Care Ombudsman Services for Older Individuals	93.042	AP-1415-27		35,319
Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services	93.043	AP-1415-27		28,144
National Family Caregiver Support - Title III, Part E	93.052	AP-1415-27		220,966
Aging Cluster:				
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	AP-1415-27		776,491
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	AP-1415-27	121,051	714,054
Nutrition Services Incentive Program	93.053	AP-1415-27		183,432
Subtotal Aging Cluster				1,965,365
Medicare Enrollment Assistance Program	93.071	MI-1314-27, MI-1415-27, MS-1415-11		39,781
Medical Assistance Program (Medicaid) - Title XIX	93.778	MS-1415-11		685,600
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	93.779	H9-1314-27, HI-1415-27	314,281	209,952
Subtotal Passed through State Department of Aging				2,900,698
<u>Passed through the State Department of Mental Health</u>				
Block Grants for Community Mental Health Services	93.958	SAMHSA Block Grant		273,501
<u>Passed through the State Department of Public Health</u>				
Centers for Disease Control and Prevention: Public Health Emergency Preparedness	93.069	EPO 13-52		859,688
Centers for Disease Control and Prevention: Hospital Preparedness Program	93.074	14-10550		218,729
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	TBCB-01-49	16,075	31,072
Immunization Cooperative Agreement	93.268	13-20351		167,574
Pregnancy Assistance Fund Program	93.500	2014-49		25,243
Preventive Health Services - Sexually Transmitted Diseases Control Grants				
Chlamydia Screening Project	93.977	11-10066		13,806
Medical Assistance Program Medicaid - Title XIX	93.778	2014-49		251,420
Medical Assistance Program Medicaid - Title XIX	93.778	2014-49		293,137
Subtotal Medical Assistance Program				544,557
Maternal and Child Health Services Block Grants to the States - Maternal Child and Adolescent Health Grant - Title XIX	93.994	2014-49		151,302
Maternal and Child Health Services Block Grants to the States - Adolescent Family Life - Title V	93.994	2014-49		82,526
Subtotal Maternal and Child Health Services Block Grants				233,828
Subtotal Passed through the State Department of Public Health				2,094,497
<u>Passed through the State Department of Health Care Services</u>				
Children's Health Insurance Program	93.767	Formula Grant Allocation		380,958
Medical Assistance Program - Administration	93.778	13-90014		685,420
Medical Assistance Program - Children	93.778	68-0317191		55,921
Medical Assistance Program - Children	93.778	68-0317191		559,620
Medical Assistance Program - Children	93.778	68-0317191		1,393,066
Subtotal Medical Assistance Program				2,694,027
Projects for Assistance in Transition from Homelessness (PATH)	93.150	Block Grant Allocation		65,148
Block Grants for Prevention and Treatment of Substance Abuse	93.959	12-89196 A02 14-90109		2,436,685
Subtotal passed through the State Department of Health Care Services				5,576,818
<u>Passed through the State Department of Education</u>				
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	CAPP-2074		123,679

See accompanying notes to the schedule of expenditure of federal awards.

COUNTY OF SONOMA, CALIFORNIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2015
(Continued)

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA No.	Federal Agency / Pass-Through Entity Identifying Number	State Expenditures	Federal Expenditures
U.S. Department of Health and Human Services (Continued)				
<u>Passed through the State Department of Social Services</u>				
Guardianship Assistance - Title IV-E Kin-GAP	93.090	12307		232,191
Promoting Safe and Stable Families	93.556	22333		302,359
Refugee and Entrant Assistance - State Administered Programs	93.566	Not Available		21,030
Temporary Assistance for Needy Families - Program Administration	93.558	11001	22,236,590	
Temporary Assistance for Needy Families - FGU	93.558	11001	<u>7,119,881</u>	
Subtotal TANF Cluster				29,356,471
Child Support Enforcement	93.563	1404-CA4005		7,932,514
Stephanie Tubbs Jones Child Welfare Services Program - State Grants - Title IV-B	93.645	12313		297,788
Foster Care Assistance - Title IV-E	93.658	12307	7,924,778	
Foster Care Assistance - Title IV-E - Administration	93.658	0601CA1401	733,784	
Foster Care Assistance - Title IV-E - Administration	93.658	12307	<u>2,275,678</u>	
Subtotal Foster Care Assistance - Title IV-E				10,934,240
Social Services Block Grant	93.667	12307		584,749
Adoption Assistance	93.659	12402	2,713,518	
Adoption Assistance - Administration	93.659	12402	<u>339,298</u>	
Subtotal Adoption Assistance				3,052,816
Chafee Foster Care Independent Program	93.674	12332		108,147
Medical Assistance Program	93.778	05-45175		<u>18,861,967</u>
Subtotal Passed through the State Department of Social Services				<u>71,684,272</u>
<u>Passed through the California Secretary of State</u>				
Voting Access for Individuals with Disabilities Grants to States	93.617	13G26131		1,651
Voting Access for Individuals with Disabilities Grants to States	93.617	14G26144	5,769	
Subtotal Voting Access for Individuals with Disabilities Grants to States				<u>7,420</u>
<u>Passed through the Association of Food and Drug Officials</u>				
Food and Drug Administration - Research	93.103	G-SP1409		<u>2,500</u>
Total U.S. Department of Health and Human Services				<u>83,308,752</u>
U.S. Department of Homeland Security				
<u>Direct Federal Programs</u>				
Assistance to Firefighters Grant				
Staffing for Adequate Fire & Emergency Response	97.044	EMW-2014-0070		<u>100,639</u>
<u>Passed through the California Governor's Office of Emergency Services</u>				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	DR - 1628 - Admin		(6,929)
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	DR - 1628 - General Services		(56,929)
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	DR - 1628 - DTPW Roads		23,739
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	DR - 1628 - DTPW Refuse/EMS		1
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	DR - 1628 - Parks		<u>760,424</u>
Subtotal Disaster Grants - Public Assistance (Presidentially Declared Disasters)				720,306
Emergency Management Performance Grants	97.042	2013-0047		88,955
Emergency Management Performance Grants	97.042	2014-0070		<u>228,724</u>
Subtotal Emergency Management Performance Grants				317,679
Homeland Security Grant Program (HSGP)	97.067	2014-00093/097-00000		128,247
Homeland Security Grant Program (HSGP)	97.067	2013-00110		<u>505,358</u>
Subtotal Homeland Security Grant Program (HSGP)				633,605
Subtotal Passed through the California Governor's Office of Emergency Services				<u>1,671,590</u>
<u>Passed through the Bay Area Urban Area Security Initiative</u>				
Homeland Security Grant Program				
2013 Urban Area Security Initiative	97.067	2013-00110		253,125
2012 Urban Area Security Initiative	97.067	2014-SS-00093		<u>246,683</u>
Subtotal Urban Area Security Initiative (UASI)				499,808
Total U. S. Department of Homeland Security				<u>2,272,037</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 451,407</u>	<u>\$ 134,427,808</u>

See accompanying notes to the schedule of expenditure of federal awards.

COUNTY OF SONOMA, CALIFORNIA
Notes to the Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2015

NOTE 1 – GENERAL

The accompanying schedule of expenditures of federal awards (SEFA) for the fiscal year ended June 30, 2015, presents the activity of all federal award programs of the County of Sonoma, California (County) with the exception of the federal award programs of the Sonoma County Community Development Commission, the Sonoma County Water Agency, the County of Sonoma Transportation Project Fund (Transit), and the Sonoma County Agricultural Preservation & Open Space District, which were subject to separate audits by independent auditors.

The expenditures incurred under federal award programs audited by other auditors are as follows:

Sonoma County Community Development Commission	\$ 34,722,492
Sonoma County Water Agency	3,500,841
County of Sonoma Transportation Project Fund (Transit)	1,326,008
Sonoma County Agricultural Preservation and Open Space District	92,090

The County 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 on the SEFA. The SEFA also includes certain expenditures of State awards required by the State Department of Aging and State Department of Public Health.

NOTE 2 – BASIS OF ACCOUNTING

The accompanying SEFA is presented using the modified accrual basis of accounting for grants accounted for in the governmental fund types and the accrual basis of accounting for grants accounted for in the proprietary fund types, as described in Note 1 to the County’s basic financial statements.

NOTE 3 – CATALOG OF FEDERAL DOMESTIC ASSISTANCE (CFDA) NUMBERS

The CFDA numbers included in the accompanying SEFA were determined based on the program name, review of grant contract information and the Office of Management and Budget’s Catalog of Federal Domestic Assistance.

NOTE 4 – PASS-THROUGH ENTITY IDENTIFYING NUMBERS

The County has included in the SEFA the identifying numbers for pass-through grants when such information has been provided by the pass-through entities. For grants that the County was not provided with such information by the pass-through entities, the County has indicated the pass-through identifying numbers as “not available”.

COUNTY OF SONOMA, CALIFORNIA
Notes to Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2015

NOTE 5 – AMOUNT PROVIDED TO SUBRECIPIENTS

Of the total federal expenditures presented in the SEFA, the following amounts were passed through to subrecipients:

Program Title	CFDA Number	Amount Provided to Subrecipients
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP)	10.561	\$ 547,478
Edward Byrne Memorial Justice Assistance	16.738	15,366
WIA Youth Activities	17.259	1,079,801
Highway Planning and Construction	20.205	150,172
Special Programs for the Aging - Title VII, Chapter 2 - Long Term Care Ombudsman Services for Older Individuals	93.042	35,319
Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services	93.043	17,512
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	467,330
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	714,054
National Family Caregiver Support, Title III, Part E	93.052	202,119
Nutrition Services Incentive Program	93.053	183,432
Medicare Enrollment Assistance Program	93.071	35,803
Temporary Assistance for Needy Families	93.558	206,465
Foster Care Assistance - Title IV-E	93.658	5,696,703
Adoption Assistance	93.659	72,205
PPHF - Community Transformation Grants - Small Communities Program Financed solely by Public Prevention and Health Funds	93.737	318,025
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	93.779	209,952
Block Grants for Community Mental Health Services	93.958	273,501
Block Grants for Prevention and Treatment of Substance Abuse	93.959	2,029,444
Emergency Management Performance Grants	97.042	88,955
Total		<u>\$ 12,343,636</u>

COUNTY OF SONOMA, CALIFORNIA
Notes to Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2015

NOTE 6 – PROGRAM/CLUSTER TOTALS

The schedule of expenditures of federal awards does not summarize programs that cross agency funding sources, nor does it summarize program clusters. The following summarizes those programs that cross agency funding sources and program clusters:

Program/Cluster Title	CFDA Number	Pass-through Grantor	Amount
SNAP Cluster	10.561	State Department of Aging	\$ 59,692
	10.561	State Department of Social Services	10,881,614
	10.561	State Department of Public Health	874,040
		Cluster Total	<u>\$ 11,815,346</u>
Child Nutrition Cluster	10.553	State Department of Education, Nutritional Services Division	\$ 52,351
	10.555	State Department of Education, Nutritional Services Division	86,803
	10.556	State Department of Education, Nutritional Services Division	4,301
	10.559	State Department of Education, Nutritional Services Division	25,680
		Cluster Total	<u>\$ 169,135</u>
Water & Waste Program Cluster	10.760	N/A - Direct Program	<u>\$ 63,113</u>
CDBG - Entitlement Grants Cluster	14.218	Sonoma County Community Development Commission	<u>\$ 222,419</u>
Justice Assistance Grant Program	16.738	N/A - Direct Program	\$ 4,500
	16.738	Board of State & Community Corrections	111,145
		Cluster Total	<u>\$ 115,645</u>
WIA Cluster	17.258	State Employment Development Department	\$ 1,133,526
	17.259	State Employment Development Department	1,087,679
	17.278	State Employment Development Department	1,458,889
		Cluster Total	<u>\$ 3,680,094</u>
Highway Planning and Construction Cluster	20.205	State Department of Transportation	\$ 3,107,571
	20.219	State of California Parks and Recreation	113,045
		Cluster Total	<u>\$ 3,220,616</u>
Transit Services Programs Cluster	20.521	Metropolitan Transportation Commission	<u>\$ 17,729</u>
Aging Cluster (as determined by the California Department of Health and Human Services, Department of Aging)	93.041	State Department of Aging	\$ 6,959
	93.042	State Department of Aging	35,319
	93.043	State Department of Aging	28,144
	93.052	State Department of Aging	220,966
	93.044	State Department of Aging	776,491
	93.045	State Department of Aging	714,054
	93.053	State Department of Aging	183,432
		Cluster Total	<u>\$ 1,965,365</u>
TANF Cluster	93.558	State Department of Social Services	<u>\$ 29,356,471</u>
CCDF Cluster	93.596	State Department of Education	<u>\$ 123,679</u>
Medicaid Cluster	93.778	State Department of Aging	\$ 685,600
	93.778	State Department of Health Care Services	2,694,027
	93.778	State Department of Public Health	544,557
	93.778	State Department of Social Services	18,861,967
		Cluster Total	<u>\$ 22,786,151</u>
Homeland Security Grant Program	97.067	California Governor's Office of Emergency Services	\$ 633,605
	97.067	Bay Area Urban Area Security Initiative	499,808
		Program Total	<u>\$ 1,133,413</u>

COUNTY OF SONOMA, CALIFORNIA
Notes to Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2015

NOTE 7 – SCHEDULE OF STATE OF CALIFORNIA GOVERNOR’S OFFICE OF EMERGENCY SERVICES GRANT EXPENDITURES

The following represents expenditures for U.S. Department of Justice grants passed through the State of California Governor's Office of Emergency Services (CalOES), as well as CalOES funded grant expenditures for the fiscal year ended June 30, 2015. This information is included in the County’s single audit report at the request of CalOES.

Victim/Witness Assistance Program - Grant No. VW14330490

<u>Department/Category</u>	<u>Total</u>	<u>Federal</u>	<u>State</u>	<u>County</u>
District Attorney:				
Personal services	\$ 296,621	\$ 152,437	\$ 144,184	\$ -
Operating expenses	-	-	-	-
Total	<u>\$ 296,621</u>	<u>\$ 152,437</u>	<u>\$ 144,184</u>	<u>\$ -</u>

Violence Against Women Vertical Prosecution Program - Grant No. VV14020490

<u>Department/Category</u>	<u>Total</u>	<u>Federal</u>	<u>State</u>	<u>County</u>
District Attorney:				
Personal services	\$ 283,863	\$ 212,897	\$ -	\$ 70,966
Operating expenses	-	-	-	-
Total	<u>\$ 283,863</u>	<u>\$ 212,897</u>	<u>\$ -</u>	<u>\$ 70,966</u>

NOTE 8 – ADDITIONAL INFORMATION FOR THE STATE OF CALIFORNIA DEPARTMENT OF AGING

The following represents state-only grant expenditures passed through the California Department of Aging for the fiscal year ended June 30, 2015 for which there is no corresponding Federal funding. Funding provided for CDFA 93.045, 93.779 and 93.116 which have a Federal and State component are included in the Schedule of Expenditures of Federal Awards.

<u>Community Based Services Programs and Special Deposit</u>	<u>Amount</u>
Contract AP-1415-27 and AP-1415-27 Amendment #1 - State Funded Ombudsman Initiative (Special Deposit)	<u>\$ 50,978</u>

COUNTY OF SONOMA, CALIFORNIA
Notes to Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2015

NOTE 9 – OUTSTANDING LOANS OF FEDERAL FUNDS

The following schedule represents the amount of outstanding loans by CFDA number. The loan below was provided by the U.S. Department of Agriculture.

Program Title	CFDA Number	Outstanding Loans at June 30, 2015	Prior Year Loans with Continuing Compliance Requirements	New Loans for the Fiscal Year Ended June 30, 2015
Water and Waste Disposal Systems for Rural Communities - Rural Development Loan	10.760	\$ 968,600	\$ 968,600	\$ -

COUNTY OF SONOMA, CALIFORNIA
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2015

I. Summary of Auditors' Results

FINANCIAL STATEMENTS

Type of auditors' report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None Reported
Noncompliance material to financial statements noted?	No

FEDERAL AWARDS

Internal control over major federal programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None Reported
Type of auditors' report issued on compliance for major federal programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Section .510(a) of OMB Circular A-133	No
Identification of major federal programs:	

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
20.106	Airport Improvement Program
20.205/20.219	Highway Planning and Construction Cluster
93.658	Foster Care Assistance - Title IV-E

Dollar threshold used to distinguish between Type A and Type B programs:	\$ 3,000,000
Auditee qualified as low-risk auditee?	Yes

**COUNTY OF SONOMA, CALIFORNIA
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2015**

II. Financial Statement Findings

None reported.

**COUNTY OF SONOMA, CALIFORNIA
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2015**

III. Federal Award Findings and Questioned Costs

None reported.

COUNTY OF SONOMA, CALIFORNIA
Summary Schedule of Prior Audit Findings
For the Fiscal Year Ended June 30, 2015

Summarized below is the current status of all audit findings reported in the prior year audit's schedule of audit findings and questioned costs.

Financial Statement Findings

None Reported.

Federal Award Findings and Questioned Costs

None Reported.