

COUNTY OF SONOMA, CALIFORNIA

**Single Audit Report
For the Fiscal Year Ended June 30, 2016**

COUNTY OF SONOMA, CALIFORNIA

**Single Audit Report
For the Fiscal Year Ended June 30, 2016**

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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, 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 23, 2016. Our report included an emphasis of matter regarding the County's adoption of Governmental Accounting Standards Board (GASB) Statement No. 72, *Fair Value Measurement and Application*, effective July 1, 2015. 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
December 23, 2016



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM;
 REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED
 BY THE UNIFORM GUIDANCE**

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 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 auditors' 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, 2016:

Entity	Federal Expenditures
Sonoma County Community Development Commission	\$ 31,457,640
Sonoma County Water Agency	3,158,083
County of Sonoma Transportation Project Fund (Transit)	4,151,437
Sonoma County Agricultural Preservation & Open Space District	451,175

Our audit, described below, did not include the operations of these entities because they engaged other auditors to perform an audit in accordance with the Uniform Guidance.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* 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.

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 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 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 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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

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

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, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated December 23, 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. 72, *Fair Value Measurement and Application*. 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 the Uniform Guidance 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 28, 2017

COUNTY OF SONOMA, CALIFORNIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2016

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA No.	Federal Agency / Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
U.S. Department of Agriculture				
<u>Direct Federal Programs</u>				
Food and Nutrition Service				
Farm to School Grant Program	10.575	CN-F2S-SS-16-CA-02	\$ 21,905	\$ 23,797
<u>Direct Federal Programs</u>				
Cooperative Forestry Assistance				
State and Private Forestry	10.664	15-DG-11052021-221		25,000
<u>Passed through the State Department of Forestry and Fire Protection</u>				
Cooperative Forestry Assistance				
Volunteer Fire Assistance Program	10.664	7FG15112		19,862
Subtotal Cooperative Forestry Assistance				<u>44,862</u>
<u>Passed through the State Department of Food and Agriculture</u>				
Plant and Animal Disease, Pest Control, and Animal Care:				
Pierce's Disease Control Program - GWSS	10.025	15-8506-0484-CA & 16-8506-0484-CA	\$	231,417
European Grapevine Moth - Detection	10.025	15-8506-1317-CA & 16-8506-1317-CA		745,618
European Grapevine Moth - Exclusion	10.025	15-8506-1317-CA & 16-8506-1317-CA		62,437
Light Brown Apple Moth (LBAM) Regulatory	10.025	15-8506-1164-CA & 16-8506-1164-CA		67,907
Phytophthora ramorum Control Program				
(Sudden Oak Death) - Pest Exclusion Interior	10.025	15-8506-0572-CA		19,873
Statewide Exotic Pest Detection Trapping	10.025	15-8506-0689-CA, 15/16-8506-0934-GR		152,285
Subtotal Plant and Animal Disease, Pest Control, and Animal Care				<u>1,279,537</u>
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		4,716
Subtotal Passed through the State Department of Food and Agriculture				<u>1,284,253</u>
SNAP Cluster				
<u>Passed through the State Department of Aging</u>				
State Administrative Matching Grant for the Supplemental Nutrition Assistance Program (SNAP)	10.561	SP-1516-27		7,855
<u>Passed through the State Department of Social Services</u>				
State Administrative Matching Grant for the Supplemental Nutrition Assistance Program (SNAP)	10.561	11609		12,075,814
<u>Passed through the State Department of Public Health</u>				
State Administrative Matching Grant for the Supplemental Nutrition Assistance Program (SNAP)	10.561	13-20506	456,892	897,534
Subtotal SNAP Cluster			<u>456,892</u>	<u>12,981,203</u>
<u>Passed through the State Department of Public Health</u>				
Special Supplemental Nutrition Program for Women, Infants and Children (WIC)	10.557	14-10244; 15-10077 A01		2,164,980
Child Nutrition Cluster				
<u>Passed through the State Department of Education, Nutritional Services Division</u>				
School Breakfast Program	10.553	02836-SN-49-R		44,787
National School Lunch Program	10.555	02836-SN-49-R		73,801
Special Milk Program for Children	10.556	02837-SN-49-R		4,636
Summer Food Service Program for Children	10.559	CN150412		26,215
Subtotal Child Nutrition Cluster				<u>149,439</u>
Total U.S. Department of Agriculture				
				<u>16,648,534</u>
U.S. Department of Defense				
<u>Direct Federal Program</u>				
Navigation Projects	12.107	W912P7-15-P-0021		99,804
Navigation Projects	12.107	W912P7-16-P-0007		48,161
Subtotal Direct Federal Programs				<u>147,965</u>
Total U.S. Department of Defense				
				<u>147,965</u>

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

COUNTY OF SONOMA, CALIFORNIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2016
(Continued)

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA No.	Federal Agency / Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
U.S. Department of Housing and Urban Development				
CDBG - Entitlement Grant Cluster				
<u>Passed through Sonoma County Community Development Commission</u>				
Community Development Block Grants/Entitlement Grants	14.218	CDBG 2014-2015		\$ 14,391
Total U.S. Department of Housing and Urban Development				14,391
U.S. Department of the Interior				
<u>Direct Federal Programs</u>				
Coastal Impact Assistance Program	15.668	F14AF00342		142,575
<u>Passed through the Department of Parks and Recreation</u>				
Outdoor Recreation Acquisition, Development, and Planning	15.916	C8960009		144,000
Total U.S. Department of the Interior				286,575
U.S. Department of Justice				
Justice Assistance Grant				
<u>Direct Federal Programs</u>				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2012-DJ-BX-0620	\$ 8,381	
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2014-DJ-BX-0323	46,531	
Subtotal Edward Byrne Memorial Justice Assistance Grant Program				54,912
<u>Passed through the Board of State & Community Corrections</u>				
Edward Byrne Memorial Justice Assistance Grant (JAG) Program				
Anti-Drug Abuse Program	16.738	2015-BSCC-608-15	350,166	
Edward Byrne Memorial Justice Assistance Grant (JAG) Program				
Anti-Drug Abuse Program	16.738	2014-BSCC 608-14	296,629	
Subtotal JAG Anti-Drug Abuse Program				646,795
Subtotal Justice Assistance Grant				701,707
<u>Direct Federal Programs</u>				
Domestic Cannabis Eradication/Suppression Program	16.001	2015-54		103,295
Enhanced Training and Services to end Violence and Abuse of Women Later in Life	16.528	2012-EW-AX-K009		80,811
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	2009-WE-AX-0005	\$ 30,367	34,142
State Criminal Alien Assistance Program	16.606	2015-H1297-CA-AP		284,393
Subtotal Direct Federal Programs			30,367	502,641
<u>Passed through the California Governor's Office of Emergency Services</u>				
Crime/Victim Assistance				
Victim/Witness Assistance Program	16.575	VW15340490		144,387
Violence Against Women Formula Grants				
Violence Against Women Vertical Prosecution Program	16.588	VV15030490		218,526
Subtotal Passed through the California Governor's Office of Emergency Services				362,913
<u>Passed through the Board of State & Community Corrections</u>				
Juvenile Accountability Block Grants	16.523	BSCC 153-15		33,784
Juvenile Accountability Block Grants - EBP TIPS	16.523	BSCC 218-13		111,289
Subtotal JABG Passed through the Board of State & Community Corrections				145,073
Total U.S. Department of Justice				1,712,334
U.S. Department of Labor				
Workforce Investment Act (WIA) Cluster:				
<u>Passed through the State Employment Development Department</u>				
WIA Adult Program	17.258	K594797, K698398		862,450
WIA Youth Activities	17.259	K594797, K698398	1,035,043	1,130,643
WIA Dislocated Workers Formula Grants	17.278	K594797, K698398		996,249
WIA Dislocated Workers Formula Grants - Rapid Response	17.278	K594797, K698398		203,317
Subtotal WIA Cluster			1,035,043	3,192,659
Total U.S. Department of Labor				3,192,659

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

COUNTY OF SONOMA, CALIFORNIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2016
(Continued)

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA No.	Federal Agency / Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
U.S. Department of Transportation				
<u>Direct Federal Program</u>				
Airport Improvement Program	20.106	3-06-0241-045	\$	433,303
Airport Improvement Program	20.106	3-06-0241-046		438,772
Airport Improvement Program	20.106	3-06-0241-047		366
Airport Improvement Program	20.106	3-06-0241-049		1,194,151
Airport Improvement Program	20.106	3-06-0241-051		76,154
Subtotal Direct Federal Programs - Airport Improvement Program				<u>\$ 2,142,746</u>
Highway Planning and Construction Cluster				
<u>Passed through the State Department of Transportation</u>				
Highway Planning and Construction	20.205	BRLO-5920(118)		25,883
Highway Planning and Construction	20.205	BRLO-5920(125)		174,381
Highway Planning and Construction	20.205	BRLO-5920(126)		683
Highway Planning and Construction	20.205	BRLO-5920(127)		51,606
Highway Planning and Construction	20.205	BRLO-5920(129)		182,499
Highway Planning and Construction	20.205	BRLO-5920(138)		130,414
Highway Planning and Construction	20.205	BRLO-5920(139)		117,691
Highway Planning and Construction	20.205	BRLO-5920(144)		275,754
Highway Planning and Construction	20.205	BRLO-5920(146)		53,910
Highway Planning and Construction	20.205	BRLO-5920(149)		21,722
Highway Planning and Construction	20.205	BRLS-5920(045)		26,000
Highway Planning and Construction	20.205	BRLS-5920(092)		7,700
Highway Planning and Construction	20.205	CML-5920(124)		316,866
Highway Planning and Construction	20.205	CML-5920(132)		70,630
Highway Planning and Construction	20.205	CML-5920(142)		96,592
Highway Planning and Construction	20.205	HRRRL-5920(113)		548
Highway Planning and Construction	20.205	STPLNI-5920(145)	\$ 303,903	468,878
Highway Planning and Construction	20.205	SRTSL-5920(133)		(3,310)
Highway Planning and Construction	20.205	STPL-5920(141)		105,954
Highway Planning and Construction	20.205	STPL-5920(147)		89,925
Highway Planning and Construction	20.205	STPL-5920(148)		94,356
Highway Planning and Construction	20.205	STPLZ-5920(056)		1,000
Highway Planning and Construction	20.205	STPLZ-5920(059)		36,564
Highway Planning and Construction	20.205	STPLZ-5920(111)		130,622
Highway Planning and Construction	20.205	STPLZ-5920(135)		85,379
Highway Planning and Construction	20.205	STPLZ-5920(137)		1,000
Subtotal - Highway Planning and Construction Cluster			<u>303,903</u>	<u>2,563,247</u>
Transit Services Programs Cluster				
<u>Passed through the Metropolitan Transportation Commission</u>				
New Freedom Program	20.521	C003191	<u>10,050</u>	<u>31,409</u>
Highway Safety Cluster				
<u>Passed through the State of California Office of Traffic Safety</u>				
National Priority Safety Programs	20.616	DI507		39,024
National Priority Safety Programs	20.616	DI607		354,133
Subtotal - Highway Safety Cluster				<u>393,157</u>
Total U.S. Department of Transportation				
				<u>5,130,559</u>
U.S. Environmental Protection Agency				
The San Francisco Bay Water Quality Improvement Fund	66.126	W9-99T26401		<u>88,955</u>
Total U.S. Environmental Protection Agency				
				<u>88,955</u>

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

COUNTY OF SONOMA, CALIFORNIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2016
(Continued)

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA No.	Federal Agency / Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
U.S. Department of Education				
<u>Passed through State Department of Rehabilitation</u>				
Rehabilitation Services - Vocational Rehabilitation Grants to States	84.126	29581		\$ 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	\$ 141,858	
Help America Vote Act Requirements Payments - Section 303(a)	90.401	13G30351	195	
Subtotal Passed through California Secretary of State				142,053
Total U.S. Election Assistance Commission				142,053
U.S. Department of Health and Human Services				
Aging Cluster - California Department of Health and Human Services				
<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 ^[1]	AP-1516-27	\$ 6,946	6,946
Special Programs for the Aging - Title VII, Chapter 2 - Long Term Care Ombudsman Services for Older Individuals	93.042 ^[1]	AP-1516-27	36,025	36,025
Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services	93.043 ^[1]	AP-1516-27	17,984	29,900
National Family Caregiver Support - Title III, Part E Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.052 ^[1]	AP-1516-27	215,720	224,402
	93.044	AP-1516-27	479,319	791,350
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	AP-1516-27	655,890	655,890
Nutrition Services Incentive Program	93.053	AP-1516-27	205,879	205,879
Subtotal Aging Cluster				1,950,392
<u>Passed through the State Department of Aging</u>				
Medicare Enrollment Assistance Program	93.071	MI-1314-27, MI-1415-27	34,408	38,231
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	93.779	H9-1314-27, HI-1415-27	180,891	180,891
Subtotal Passed through State Department of Aging			1,833,062	2,169,514
CCDF Cluster				
<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-5069		124,909
Medicaid Cluster				
<u>Passed through the State Department of Aging</u>				
Medical Assistance Program (Medicaid) - Title XIX	93.778	MS-1516-11		684,411
<u>Passed through the State Department of Health Care Services</u>				
California Children's Services Administration	93.778	2015-49		1,327,602
Child Health and Disability Prevention Program	93.778	2015-49		592,768
Medical Assistance Program - Children	93.778	13-90014		936,734
Medical Assistance Program - Children	93.778	2015-49		72,052
Medical Assistance Program	93.778	05-45175		20,242,331
<u>Passed through the State Department of Public Health</u>				
Medical Assistance Program Medicaid - Title XIX	93.778	2015-49	448,616	
Subtotal Medicaid Cluster				24,304,514

[1] Denotes that this program is part of the Aging Cluster at the request of the California Department of Aging

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

COUNTY OF SONOMA, CALIFORNIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2016
(Continued)

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA No.	Federal Agency / Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
U.S. Department of Health and Human Services (Continued)				
<u>Passed through the State Department of Mental Health</u>				
Block Grants for Community Mental Health Services	93.958	SAMHSA Block Grant	\$ 301,066	\$ 317,702
<u>Passed through the State Department of Public Health</u>				
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	14-10550 A02	\$ 624,192	
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	14-10550 A02		256,270
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness Supplemental Funding for Ebola Preparedness and Response	93.074	14-10929		55,043
Subtotal Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness				935,505
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	TBCB-01-49		20,292
Immunization Cooperative Agreement	93.268	15-10458		187,190
Pregnancy Assistance Fund Program	93.500	2015-49		42,289
Preventive Health Services - Sexually Transmitted Diseases Control Grants				
Chlamydia Screening Project	93.977	15-10273		11,596
Affordable Care Act (ACA) Maternal, Infant, & Early Childhood Home Visiting Program	93.505	15-10207		399,533
Maternal and Child Health Services Block Grants to the States - Maternal Child and Adolescent Health Grant - Title V	93.994	15-PO-03472		6,750
Maternal and Child Health Services Block Grants to the States - Adolescent Family Life - Title V	93.994	2015-49		259,293
Subtotal Maternal and Child Health Services Block Grants				266,043
Subtotal Passed through the State Department of Public Health				1,862,448
<u>Passed through the State Department of Health Care Services</u>				
Children's Health Insurance Program	93.767	2015-49		487,685
Projects for Assistance in Transition from Homelessness (PATH)	93.150	2015-49		65,148
Substance Abuse Projects of Regional and National Significance	93.243	1H79SM060916-01	367,273	383,294
Block Grants for Prevention and Treatment of Substance Abuse	93.959	14-90109 A05	2,047,537	2,574,607
Subtotal passed through the State Department of Health Care Services			2,414,810	3,510,734
<u>Passed through the State Department of Social Services</u>				
TANF Cluster				
Temporary Assistance for Needy Families - Program Administration	93.558	11001	206,413	23,002,013
Temporary Assistance for Needy Families - FGU	93.558	11001		5,586,952
Subtotal TANF Cluster				28,588,965
<u>Passed through the State Department of Social Services</u>				
Guardianship Assistance - Title IV-E Kingap	93.090	12307		261,138
Promoting Safe and Stable Families	93.556	22333		289,037
Refugee and Entrant Assistance - State Administered Programs	93.566	2015-49		22,440
Child Support Enforcement	93.563	1504CACSES		8,070,175
Stephanie Tubbs Jones Child Welfare Services Program				
State Grants - Title IV-B	93.645	12313		295,469
Foster Care Assistance - Title IV-E - Administration	93.658	0601CA1401		787,784
Foster Care Assistance - Title IV-E	93.658	12307	4,400,726	8,037,344
Foster Care Assistance - Title IV-E - Administration	93.658	12307		2,956,829
Subtotal Foster Care Assistance - Title IV-E				11,781,957
Social Services Block Grant	93.667	12307		1,122,772
Adoption Assistance	93.659	12402	684,618	5,653,591
Adoption Assistance - Administration	93.659	12402		407,262
Subtotal Adoption Assistance				6,060,853
Chafee Foster Care Independent Program	93.674	12332		111,116
Subtotal Passed through the State Department of Social Services			5,291,757	56,603,922
<u>Passed through the California Secretary of State</u>				
Voting Access for Individuals with Disabilities Grants to States	93.617	14G26144		12,505
Total U.S. Department of Health and Human Services				88,906,248

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

COUNTY OF SONOMA, CALIFORNIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2016
(Continued)

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA No.	Federal Agency / Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
U.S. Department of Homeland Security				
<u>Passed through the California Governor's Office of Emergency Services</u>				
Emergency Management Performance Grants	97.042	2015-0049		\$ 227,736
Homeland Security Grant Program (HSGP)	97.067	2014-00093/097-00000	\$ 449,635	
Homeland Security Grant Program (HSGP)	97.067	2015-0078/097-00000	78,392	
Subtotal Homeland Security Grant Program (HSGP)			<u>78,392</u>	<u>528,027</u>
<u>Passed through the San Diego Office of Homeland Security</u>				
Homeland Security Grant Program				
2014 Urban Area Security Initiative	97.067	2014-00078	159,091	
2015 Urban Area Security Initiative	97.067	2015-00078	55,821	
Subtotal Urban Area Security Initiative (UASI)			<u>55,821</u>	<u>214,912</u>
<u>Passed through the Bay Area Urban Area Security Initiative</u>				
Homeland Security Grant Program				
2015 Urban Area Security Initiative	97.067	2015-00078	74,908	
2014 Urban Area Security Initiative	97.067	2014-SS-00093	107,834	
2015 Urban Area Security Initiative	97.067	2014-SS-00093	39,211	
Subtotal Urban Area Security Initiative (UASI)			<u>39,211</u>	<u>221,953</u>
Subtotal - Homeland Security Grant Program (97.067)				<u>964,892</u>
Total U. S. Department of Homeland Security			<u> </u>	<u>1,192,628</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 11,698,855</u>	<u>\$ 117,561,907</u>

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

COUNTY OF SONOMA, CALIFORNIA
Notes to Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2016

NOTE 1 – GENERAL

The accompanying schedule of expenditures of federal awards (SEFA) for the fiscal year ended June 30, 2016, 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 County SEFA excludes federal award programs for the entities which file a separate SEFA and independent audit. The expenditures incurred under federal award programs audited by other auditors are as follows:

Sonoma County Community Development Commission	\$ 31,457,640
Sonoma County Water Agency	3,158,083
County of Sonoma Transportation Project Fund (Transit)	4,151,437
Sonoma County Agricultural Preservation and Open Space District	451,175

The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The Sonoma County's Comprehensive Annual Report (CAFR) Note 1, defines the reporting entity and provides a summary of significant accounting policies. The SEFA includes federal awards received directly from federal agencies, federal awards passed through other government agencies, and State awards for the California Department of Aging.

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. Expenditures/expenses are recognized following the cost principles contained within Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available.

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.

NOTE 5 – INDIRECT COST RATE

The County has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

COUNTY OF SONOMA, CALIFORNIA
Notes to Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2016

NOTE 6 – 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, 2016. This information is included in the County’s single audit report at the request of CalOES.

Victim Assistance/Victim Witness Program - Grant No. VW 15340490

<u>Department/Category</u>	<u>Total</u>	<u>Federal</u>	<u>State</u>	<u>County</u>
District Attorney:				
Personal services	\$ 408,073	\$ 144,387	\$ 263,686	\$ -
Total	\$ 408,073	\$ 144,387	\$ 263,686	\$ -

Violence Against Women Vertical Prosecution Program - Grant No. VV 15030490

<u>Department/Category</u>	<u>Total</u>	<u>Federal</u>	<u>State</u>	<u>County</u>
District Attorney:				
Personal services	\$ 291,367	\$ 218,526	\$ -	\$ 72,841
Total	\$ 291,367	\$ 218,526	\$ -	\$ 72,841

NOTE 7 – ADDITIONAL INFORMATION FOR THE STATE OF CALIFORNIA DEPARTMENT OF AGING

The California Department of Aging (CDA) requires agencies who receive CDA funding to display state-funded expenditures and federal expenditures for each CDA grant awarded. The County expended the following federal and state amounts under the grants:

	<u>CFDA</u>	<u>Federal Expenditures</u>	<u>State Expenditures</u>
	93.041	\$ 6,946	\$ -
	93.042	36,025	-
	93.043	29,900	-
	93.052	224,402	-
	93.044	791,350	19,397
	93.045	655,890	91,863
	93.053	205,879	-
	93.071	38,231	-
	93.779	180,891	315,194
OMB Initiative	NA	-	74,024
		<u>\$ 2,169,514</u>	<u>\$ 500,478</u>

COUNTY OF SONOMA, CALIFORNIA
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2016

I. Summary of Auditors' Results

FINANCIAL STATEMENTS

Type of report the auditor issued on whether the audited financial statements were prepared in accordance with GAAP:	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?	No
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 2 CFR Section 200.516(a)?	No
Identification of major federal programs:	

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
93.778	Medicaid Cluster
93.558	TANF Cluster

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, 2016

II. Financial Statement Findings

None reported.

**COUNTY OF SONOMA, CALIFORNIA
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2016**

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, 2016**

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.