

**COUNTY OF NAPA**  
**SINGLE AUDIT REPORT**  
**JUNE 30, 2004**



**PAMELA A. KINDIG**  
**AUDITOR-CONTROLLER**

**COUNTY OF NAPA**

Single Audit Report  
For the Year Ended June 30, 2004

Table of Contents

	<u>Page</u>
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> .....	1
Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133 .....	3
Schedule of Expenditures of Federal Awards.....	5
Notes to Schedule of Expenditures of Federal Awards .....	10
Schedule of Findings and Questioned Costs.....	14
Summary Schedule of Prior Audit Findings.....	16

**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 Napa  
Napa, California

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Napa, as of and for the year ended June 30, 2004, which collectively comprise the County's basic financial statements and have issued our report thereon dated October 22, 2004. We conducted our audit 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.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the County of Napa's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide an opinion on the internal control over financial reporting. Our consideration of the internal control would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that we have reported to management of the County of Napa in a separate letter dated October 22, 2004.

Board of Supervisors and Grand Jury  
County of Napa

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County of Napa's financial statements are free of 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*.

This report is intended solely for the information and use of the audit committee, management, Board of Supervisors, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

BARTIG, BASLER & RAY, CPAs, INC.

*Bartig, Basler & Ray, CPAs, Inc.*

Roseville, California  
October 22, 2004

## REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Board of Supervisors and Grand Jury  
County of Napa  
Napa, California

### Compliance

We have audited the compliance of the County of Napa, with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2004. The County of Napa's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulation, contracts, and grants applicable to each of its major federal programs is the responsibility of the County of Napa's management. Our responsibility is to express an opinion on the County of Napa's compliance based on our audit.

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 of Napa'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. Our audit does not provide a legal determination on the County of Napa's compliance with those requirements.

In our opinion, the County of Napa complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2004.

Board of Supervisors and Grand Jury  
County of Napa

Internal Control Over Compliance

The management of the County of Napa is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County of Napa's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants caused by error or fraud that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we considered to be material weaknesses. However, we noted other matters involving internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal programs which we have reported to management in a separate letter dated October 22, 2004.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, and business-type activities, each major fund, and the aggregate remaining fund information of the County of Napa as of and for the year ended June 30, 2004, and have issued our report thereon dated October 22, 2004. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the County's 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 has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of the audit committee, management, Board of Supervisors, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

BARTIG, BASLER & RAY, CPAs, INC.

*Bartig, Basler & Ray, CPAs, Inc.*

Roseville, California  
October 22, 2004

## COUNTY OF NAPA

### Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2004

Federal Grantor/Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Disbursements/ Expenditures
<u>U.S. Department of Agriculture</u>			
Direct Programs			
Milliken Creek & Natural Resources Conservation Service	10.000	--	\$ 247,073
Passed through State Department of Social Services			
Food Stamps	10.551	--	2,204,302
State Administrative Matching Grants for Food Stamp Program	10.561	--	439,583
Passed through State Department of Education			
School Breakfast Program	10.553	--	17,583
National School Lunch Program	10.555	--	31,392
Passed through State Department of Health Services			
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	--	<u>464,271</u>
Total U.S. Department of Agriculture			<u>\$ 3,404,204</u>
<u>U.S. Department of Housing and Urban Development</u>			
Passed through the State Department of Community Planning and Development			
Housing Opportunities for Persons with AIDS (HOPWA)	14.241	--	\$ 56,548
Passed through the State Department of Housing and Community Development			
Community Development Block Grant/State's Program	14.228	CA01B017001	<u>136,957</u>
Total U.S. Department of Housing and Urban Development			<u>\$ 193,505</u>
<u>U.S. Department of Justice</u>			
Direct Programs			
Drug Enforcement Agency Grant	16.000	SF3A400021	\$ 10,000
State Criminal Alien Assistance Program	16.606	--	172,701
Public Safety Partnership and Community Policing Grants	16.710	--	37,565
Local Law Enforcement Grant	16.592	2003-LB-BX-1205	31,162
Drug Court Discretionary Grant Program	16.585	--	160,344

**COUNTY OF NAPA**

Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2004

<u>Federal Grantor/Pass-Through Grantor/ Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Disbursements/ Expenditures</u>
<u>U.S. Department of Justice (continued)</u>			
Passed through State Office of Emergency Services/Office of Criminal Justice Planning			
Victim Witness Assistance	16.575	VW03220280	\$ 12,199
Gang Violence Suppression Multi-Component Program	16.500	GV01010280	197,227
Violence Against Women Vertical Prosecution	16.588	VV03050280	68,386
Narcotics Network Grant	16.579	DC03147400	206,364
Passed through State Board of Corrections			
Juvenile Justice Center Grant	16.586*	051-00	<u>6,877,813</u>
Total U.S. Department of Justice			<u>\$ 7,773,761</u>
<u>U.S. Department of Labor</u>			
Direct Program			
Project INCLUSION	17.000	53-001E-9-4-2-0077	\$ 1,187,857
Innovative Demonstration Grants for Youth with Disabilities (Develop)	17.000	E-9-4-2-077	365,938
Work Incentives Grant (Choice)	17.266	WI-13237-03-60	81,769
Passed through Employment and Training Administration			
WIA - Adult	17.258	--	1,573,733
WIA - Youth	17.259	--	94,893
WIA - Dislocated Workers	17.260	--	312,431
WIA - Incentive	17.261	--	78,289
WIA - Rapid Response	17.261	--	<u>176,156</u>
Total U.S. Department of Labor			<u>\$ 3,871,066</u>
<u>U.S. Department of Transportation</u>			
Direct Program			
Airport Improvement Program	20.106*	--	\$ 1,125,486
Passed through State Department of Transportation			
Highway Planning and Construction	20.205	STPLER5921 (027)	16,968
Highway Planning and Construction	20.205	CML5921(023)	37,848

\* Major Program

## COUNTY OF NAPA

### Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2004

Federal Grantor/Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Disbursements/ Expenditures
<u>U.S. Department of Transportation (continued)</u>			
Passed through State Department of Transportation (continued)			
Highway Planning and Construction	20.205	RPL5921(028)	\$ 427,099
Total U.S. Department of Transportation			\$ 1,607,401
<u>National Foundation on the Arts and the Humanities</u>			
Passed through California State Library			
State Library Program	45.310	--	\$ 3,548
Total National Foundation on the Arts and the Humanities			\$ 3,548
<u>Environmental Protection Agency</u>			
Passed through the State Water Resources Control Board			
State Underground Storage Tanks Program	66.804	01-006-550-0	\$ 58,169
Total Environmental Protection Agency			\$ 58,169
<u>U.S. Department of Education</u>			
Passed the State Department of Alcohol & Drug			
Safe and Drug Free Schools Grant	84.186	--	\$ 56,613
Total Federal Emergency Management Agency			\$ 56,613
<u>U.S. Department of Health and Human Services</u>			
Passed through State Department of Social Services			
Family Preservation and Support Services	93.556	--	\$ 131,415
Temporary Assistance for Needy Families	93.558	--	3,960,614
Education and Training Voucher Outreach	93.559	--	1,106
Child Support Enforcement	93.563*	--	2,676,311
Refugee and Entrant Assistance-State Administered Programs	93.566		1,612
Community Based Family Resource and Support Grants	93.590	--	12,039
Child Welfare Services – State Grants	93.645	--	46,407
Foster Care – Title IV-E	93.658	--	2,308,684
Adoption Assistance Program	93.659	--	376,968
In-Home Supportive Services - Administration	93.667	--	250,838

\* Major Program

## COUNTY OF NAPA

### Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2004

Federal Grantor/Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Disbursements/ Expenditures
<u>U.S. Department of Health and Human Services (continued)</u>			
Passed through State Department of Social Services (continued)			
Independent Living	93.674	--	\$ 69,705
Subtotal			<u>\$ 9,835,699</u>
Passed through State Department of Health Services			
Maternal and Child Health Federal Consolidated Programs	93.110	--	\$ 140,556
HIV Care Formula Grants	93.917	--	55,424
Preventive Health And Health Services Block Grant	93.991	--	1,391
AIDS Education and Training Centers	93.145	--	145,285
Medical Assistance Program	93.778	--	1,683,134
Bioterrorism	93.283	--	154,743
Subtotal			<u>\$ 2,180,533</u>
Passed through the State Department of Mental Health			
Children's System of Care - SED	93.104	--	\$ 28,056
Projects for Assistance in Transition from Homelessness (PATH)	93.150	--	19,490
Substance Abuse and Mental Health Services Administration (SAMHSA)	93.958*	--	558,820
Subtotal			<u>\$ 606,366</u>
Passed through State Department of Alcohol and Drug Abuse Programs			
Block Grants for Prevention and Treatment of Substance Abuse (SAPT)	93.959	--	\$ 1,029,429
Total Department of Health and Human Services			<u>\$ 13,652,027</u>
<u>U.S. Department of Homeland Security</u>			
Passed through Office of Emergency Services			
State Domestic Preparedness Equipment Support Program	97.004	2002-133	\$ 170,665
State Domestic Preparedness Equipment Support Program	97.004	2003-167	75,650
State Domestic Preparedness Equipment Support Program	97.004	2003-35	157,866
CERT Grant Award Contract	97.054	CGOA #28	8,004
Emergency Management Performance Grants	97.042	2003-302	9,495
State and Local All Hazards Emergency Operations Planning	97.051	2003-313	85,260

\* Major Program

**COUNTY OF NAPA**

Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2004

<u>Federal Grantor/Pass-Through Grantor/ Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Disbursements/ Expenditures</u>
U.S. Department of Homeland Security (continued)			
Passed through Office of Emergency Services (continued)			
Public Assistance Grants	97.047	2002-219	\$ 25,000
Hazard Mitigation Grant Program	97.039	--	<u>39,406</u>
Total U.S. Department of Homeland Security			<u>\$ 571,346</u>
Total Expenditures of Federal Awards			<u><u>\$ 31,191,640</u></u>

## COUNTY OF NAPA

### Notes to Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2004

Note 1: **Reporting Entity**

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal awards programs of the County of Napa. The County of Napa'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 basis other than that used to record transactions in the accounting records and as reported in the basic financial statements. Sources of information for preparation of the Schedule of Expenditures of Federal Awards varies, depending on the accounting practices and reporting requirements of the department implementing the program.

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 aid from other governments in the General and Special Revenue funds.

**COUNTY OF NAPA**

Notes to Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2004

Note 4: **Office of Emergency Services/Office of Criminal Justice Planning Grants**

The following represents expenditures for Office of Emergency Services (OES) programs for the year ended June 30, 2004. The amount reported in the Schedule of Expenditures of Federal Awards is determined by calculating the federal portion of the current year expenditures. The Office of Emergency Services assumed the administration of these former Office of Criminal Justice Planning (OCJP) programs on October 1, 2003.

Program	Budget	Expenditures Claimed			Share of Expenditures Current Year		
		For the Period Through June 30, 2003	For the Year Ended June 30, 2004	Cumulative As of June 30, 2004	Federal Share	State Share	County Share
<b><u>VW03220280 - Victim Witness</u></b>							
Personal services	\$ 31,638	\$ --	\$ 31,638	\$ 31,638	\$ 9,631	\$ 19,599	\$ 2,408
Operating expenses	8,437	--	8,437	8,437	2,568	5,227	642
Equipment	--	--	--	--	--	--	--
Totals	<u>\$ 40,075</u>	<u>\$ --</u>	<u>\$ 40,075</u>	<u>\$ 40,075</u>	<u>\$ 12,199</u>	<u>\$ 24,826</u>	<u>\$ 3,050</u>
<b><u>VV03050280 - Violence Against Women Vertical Prosecution</u></b>							
Personal services	\$ 91,181	\$ --	\$ 91,181	\$ 91,181	\$ 68,386	\$ --	\$ 22,795
Operating expenses	--	--	--	--	--	--	--
Equipment	--	--	--	--	--	--	--
Totals	<u>\$ 91,181</u>	<u>\$ --</u>	<u>\$ 91,181</u>	<u>\$ 91,181</u>	<u>\$ 68,386</u>	<u>\$ --</u>	<u>\$ 22,795</u>
<b><u>GV01010280 - Gang Violence Suppression</u></b>							
Personal services	\$ 583,827	\$ 355,457	\$ 228,368	\$ 583,825	\$ 99,509	\$ 106,027	\$ 22,832
Operating expenses	517,611	293,355	224,258	517,613	97,718	104,119	22,421
Equipment	90,142	90,142	--	90,142	--	--	--
Totals	<u>\$ 1,191,580</u>	<u>\$ 738,954</u>	<u>\$ 452,626</u>	<u>\$ 1,191,580</u>	<u>\$ 197,227</u>	<u>\$ 210,146</u>	<u>\$ 45,253</u>
<b><u>DC03147400 - Narcotics Network</u></b> (while under OCJP)							
Personal services	\$ 31,138	\$ --	\$ 31,138	\$ 31,138	\$ 31,138	\$ --	\$ --
Operating expenses	19,327	--	19,327	19,327	19,327	--	--
Equipment	--	--	--	--	--	--	--
Totals	<u>\$ 50,465</u>	<u>\$ --</u>	<u>\$ 50,465</u>	<u>\$ 50,465</u>	<u>\$ 50,465</u>	<u>\$ --</u>	<u>\$ --</u>

**COUNTY OF NAPA**

Notes to Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2004

Note 4: **Office of Emergency Services/Office of Criminal Justice Planning** (continued)

Program	Budget	Expenditures Claimed			Share of Expenditures Current Year		
		For the Period Through June 30, 2003	For the Year Ended June 30, 2004	Cumulative As of June 30, 2004	Federal Share	State Share	County Share
<b><u>DC03147400 - Narcotics Network</u></b>							
(while under OES)							
Personal services	\$ 95,864	\$ --	\$ 95,864	\$ 95,864	\$ 95,864	\$ --	\$ --
Operating expenses	60,035	--	60,035	60,035	60,035	--	--
Equipment	--	--	--	--	--	--	--
Totals	<u>\$ 155,899</u>	<u>\$ --</u>	<u>\$ 155,899</u>	<u>\$ 155,899</u>	<u>\$ 155,899</u>	<u>\$ --</u>	<u>\$ --</u>
<b><u>EB02010280 - Elder Abuse Vertical Prosecution</u></b>							
Personal services	\$ 113,426	\$ 26,007	\$ 87,419	\$ 113,426	\$ --	\$ 87,419	\$ --
Operating expenses	4,952	--	4,952	4,952	--	4,952	--
Equipment	1,622	--	1,622	1,622	--	1,622	--
Totals	<u>\$ 120,000</u>	<u>\$ 26,007</u>	<u>\$ 93,993</u>	<u>\$ 120,000</u>	<u>\$ --</u>	<u>\$ 93,993</u>	<u>\$ --</u>
<b><u>VB03010280 - Vertical Prosecution</u></b>							
Personal services	\$ 67,963	\$ --	\$ 67,963	\$ 67,963	\$ --	\$ 67,963	\$ --
Operating expenses	--	--	--	--	--	--	--
Equipment	--	--	--	--	--	--	--
Totals	<u>\$ 67,963</u>	<u>\$ --</u>	<u>\$ 67,963</u>	<u>\$ 67,963</u>	<u>\$ --</u>	<u>\$ 67,963</u>	<u>\$ --</u>
<b><u>HT03030210 - High Tech Theft Apprehension (HITAP)</u></b>							
Personal services	\$ --	\$ --	\$ 1,893	\$ 1,893	\$ --	\$ 1,514	\$ 379
Operating expenses	--	--	--	--	--	--	--
Equipment	--	--	--	--	--	--	--
Totals	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 1,893</u>	<u>\$ 1,893</u>	<u>\$ --</u>	<u>\$ 1,514</u>	<u>\$ 379</u>
<b><u>HD03030210 - ID Theft</u></b>							
Personal services	\$ --	\$ --	\$ 95,030	\$ 95,030	\$ --	\$ 76,024	\$ 19,006
Operating expenses	--	--	9,624	9,624	--	5,860	3,764
Equipment	--	--	--	--	--	--	--
Totals	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 104,654</u>	<u>\$ 104,654</u>	<u>\$ --</u>	<u>\$ 81,884</u>	<u>\$ 22,770</u>

**COUNTY OF NAPA**

Notes to Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2004

Note 5: **California Department of Justice Grants**

The following represents expenditures for California Department of Justice grant for the year ended June 30, 2004.

Program	Budget	Expenditures Claimed			Share of Expenditures Current Year		
		For the Period Through June 30, 2003	For the Year Ended June 30, 2004	Cumulative As of June 30, 2004	Federal Share	State Share	County Share
<u>03SA10D016 - Spousal Abuser Prosecution</u>							
Personal services	\$ 39,913	\$ --	\$ 39,913	\$ 39,913	\$ --	\$ 33,261	\$ 6,652
Operating expenses	--	--	--	--	--	--	--
Equipment	--	--	--	--	--	--	--
Totals	<u>\$ 39,913</u>	<u>\$ --</u>	<u>\$ 39,913</u>	<u>\$ 39,913</u>	<u>\$ --</u>	<u>\$ 33,261</u>	<u>\$ 6,652</u>

**COUNTY OF NAPA**

Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2004

**Section 1**

Financial Statements

Summary of Auditor's Results

- |   |               |
|---|---------------|
| 1. Type of auditor's reported issued:   | Unqualified   |
| 2. Internal controls over financial reporting:                                |               |
| a. Material weaknesses identified?  | No            |
| b. Reportable conditions identified not considered to be material weaknesses? | None Reported |
| 3. Noncompliance material to financial statements noted?                      | No            |

Federal Awards

- |   |               |
|---|---------------|
| 1. Internal control over major programs:  |               |
| a. Material weaknesses identified?  | No            |
| b. Reportable conditions identified not considered to be material weaknesses?   | None Reported |
| 2. Type of auditor's report issued on compliance for major programs:  | Unqualified   |
| 3. Any audit findings disclosed that are required to be reported in accordance with Circular OMB A-133, Section 510(a)? | No            |
| 4. Identification of major programs:  |               |

CFDA Number

16.586	Juvenile Justice Center Grant
20.106	Airport Improvement Program
93.563	Child Support Enforcement
93.958	Substance Abuse and Mental Health Services Administration (SAMHSA)

- |   |            |
|---|------------|
| 5. Dollar Threshold used to distinguish between Type A and Type B programs?       | \$ 935,749 |
| 6. Auditee qualified as a low-risk auditee under OMB Circular A-133, Section 530? | Yes        |

**COUNTY OF NAPA**

Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2004

**Section 2**

Financial Statement Findings

None Reported

**Section 3**

Federal Award Findings and Questioned Costs

None Reported

**COUNTY OF NAPA**

Summary Schedule of Prior Audit Findings  
For the Year Ended June 30, 2004

Audit Reference  
Number

Status of Prior Year Audit Findings

N/A

None reported