

COUNTY OF NAPA

SINGLE AUDIT

JUNE 30, 2002

COUNTY OF NAPA

Single Audit Report For the Year Ended June 30, 2002

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COUNTY OF NAPA

Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2002

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 Program			
Trapper Animal Drainage Control	10.028	--	\$ 96,300
Passed through State Department of Social Services			
Food Stamps	10.551*	--	1,758,400
State Administrative Matching Grants for Food Stamp Program	10.561*	--	353,927
Passed through State Department of Education			
School Breakfast Program	10.553	--	14,204
National School Lunch Program	10.555	--	25,628
Passed through State Department of Health Services			
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	--	<u>419,740</u>
Total U.S. Department of Agriculture			<u>\$ 2,668,199</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	14.241	--	38,232
Passed through the State Department of Housing and Community Development			
Community Development Block Grant/State's Program	14.228	CA01B017001	<u>149,957</u>
Total U.S. Department of Housing and Urban Development			<u>\$ 188,189</u>
<u>U.S. Department of Justice</u>			
Direct Program			
State Domestic Preparedness Equipment Support Program	16.007	--	42,243
Criminal Alien Assistance Program	16.606	--	311,700
COPS GRANT	16.711	--	43,556
Local Law Enforcement Grant	16.592	LB-BX 2307	38,429
Federal Drug Court	16.585	--	141,121
Passed through State Office of Criminal Justice Planning			
Sheriff Activities League Conditioning Camp	16.000*	JJ99010280	194,254
Answers Benefiting Children	16.000*	PV98010280	51,991
Victim Witness Assistance	16.000*	VW00190280	75,347
Journey Project	16.540*	JV99010280	247,216
Narcotics Network Grant	16.579*	DC011020280	181,445
Domestic Violence Prosecution	16.588*	VV00030280	<u>77,654</u>
Total U.S. Department of Justice			<u>\$ 1,404,956</u>

* Major Program

COUNTY OF NAPA

Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2002

Federal Grantor/Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Disbursements/ Expenditures
<u>U.S. Department of Labor</u>			
Direct Program			
Skills Grant	17.246	--	\$ 347,502
H1B Grant	17.249*	--	2,491,058
Inclusion	17.999	--	626,821
Passed through Employment and Training Administration			
WIA - WTW	17.254	--	57,227
WIA - Adult	17.258	--	344,491
WIA - Youth	17.259	--	458,195
WIA - Dislocated Workers	17.260	--	660,387
WIA - 5% Incentive	17.266	--	95,237
Total U.S. Department of Labor			<u>\$ 5,080,918</u>
<u>U.S. Department of Transportation</u>			
Passed through State Department of Transportation			
Airport Improvement Program	20.106*	--	1,708,136
Highway Planning and Construction	20.205	BRLO-5921(010)	261,600
Passed through City of Napa			
Federal Transportation Administration	20.000	--	117,139
Passed through Metropolitan Transportation Commission			
Highway Planning and Construction	20.205	--	141,677
Total U.S. Department of Transportation			<u>\$ 2,228,552</u>
<u>National Foundation on the Arts and the Humanities</u>			
Passed through the State Department of Education			
Library Services and Technology Act			
Youth Services Materials	45.310	--	25,283
Total National Foundation on the Arts and the Humanities			<u>\$ 25,283</u>
<u>Environmental Protection Agency</u>			
Passed through the State Water Resources Control Board			
State Underground Storage Tanks Program	66.804	01-006-550-0	20,163
Total Environmental Protection Agency			<u>\$ 20,163</u>

COUNTY OF NAPA

Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2002

Federal Grantor/Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Disbursements/ Expenditures
<u>Federal Emergency Management Agency</u>			
Passed through the State Department of Emergency Services			
Disaster Assistance	83.548	1203	\$ 121,500
Emergency Management Performance Grant	83.552	--	<u>34,561</u>
Total Federal Emergency Management Agency			<u>\$ 156,061</u>
<u>U.S. Department of Education</u>			
Passed through State Department of Alcohol and Drug Abuse Programs			
Safe and Drug-Free Schools and Communities - State Grants	84.186	--	<u>47,250</u>
Total U.S. Department of Education			<u>\$ 47,250</u>
<u>U.S. Department of Health and Human Services</u>			
Passed through State Department of Social Services			
Family Preservation and Support Services	93.556	--	75,798
Temporary Assistance for Needy Families	93.558*	--	4,403,761
Child Support Enforcement	93.563*	--	3,120,905
Adoption Assistance Incentives	93.603	--	11,641
Child Welfare Services – State Grants	93.645	--	28,932
Foster Care – Title IV-E	93.658*	--	2,095,107
Adoption Assistance Program	93.659*	--	338,164
Independent Living	93.674	--	<u>51,146</u>
Subtotal			<u>10,125,454</u>
Passed through State Department of Health Services			
Maternal and Child Health Federal Consolidated Programs (SPRANS)	93.110	--	155,154
AIDS Education and Training Centers	93.145	--	175,964
AIDS (HIV Care)	93.917	--	65,908
Health 314D	93.991	--	<u>6,088</u>
Subtotal			<u>403,114</u>
Passed through State Department of Aging			
Title IIID	93.043	--	<u>9,605</u>
Subtotal			<u>9,605</u>

* Major Program

COUNTY OF NAPA

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2002

Federal Grantor/Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Disbursements/ Expenditures
U.S. Department of Health and Human Services (continued)			
Passed through the State Department of Mental Health			
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	93.104	--	\$ 81,685
Projects for Assistance in Transition from Homelessness (PATH)	93.150	--	9,743
Supportive Housing Demo Project (PATH)	93.150	--	158,500
Substance Abuse and Mental Health Services Administration (SAMHSA)	93.958	--	<u>239,200</u>
Subtotal			<u>489,128</u>
Passed through State Department of Alcohol and Drug Abuse Programs			
Block Grants for Prevention and Treatment of Substance Abuse (SAPT)	93.959*	--	<u>890,552</u>
Total Department of Health and Human Services			<u>\$ 11,917,853</u>
Total Expenditures of Federal Awards			<u><u>\$ 23,737,424</u></u>

COUNTY OF NAPA

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2002

Note 1: **Reporting Entity**

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance 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 financial assistance received directly from federal agencies as well as federal financial assistance 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: **Physical Count of Food Stamp Coupons**

As part of our audit, we conducted a physical count of the food stamp coupons maintained by the County of Napa and reconciled our count to the inventory stated on the FNS-250. However, the County is under contract with Sacramento Services, which maintains the majority of the County's food stamp inventory.

Note 4: **Office of Criminal Justice Planning Disclosures for Federal Grants**

The following represents expenditures for the Narcotics Network Grant – Formula Grant, CFDA No. 16.579, for the fiscal year ended June 30, 2002:

A. Grant No.: DC01120280

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Personal services	\$ 113,020	\$ 113,020	\$ --
Operating expenses	70,907	68,425	2,482
Equipment	<u>2,663</u>	<u>--</u>	<u>2,663</u>
Totals	<u>\$ 186,590</u>	<u>\$ 181,445</u>	<u>\$ 5,145</u>

COUNTY OF NAPA

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2002

Note 4: **Office of Criminal Justice Planning Disclosures for Federal Grants** (continued)

The following represents expenditures for the Violence Against Women Vertical Prosecution Grant – Formula Grant, CFDA No. 16.588, for the fiscal year ended June 30, 2002:

B. Grant No.: VV00030280

	<u>Federal 75% Budget</u>	<u>Federal Actual</u>	<u>Federal Variance</u>	<u>County Match 25% Budget</u>	<u>County Match Actual</u>	<u>County Match Variance</u>
Personal Services	\$ 121,141	\$ 121,141	\$ --	\$ 40,380	\$ 40,380	\$ --
Operating Expenses	435	435	--	145	145	--
Equipment	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Totals	<u>\$ 121,576</u>	121,576	<u>\$ --</u>	<u>\$ 40,525</u>	40,525	<u>\$ --</u>
Less: Reported Prior Period		<u>(43,922)</u>			<u>(14,641)</u>	
Reported This Period		<u>\$ 77,654</u>			<u>\$ 25,884</u>	

The following represents expenditures for the Sheriff's Activities League Conditioning Camp Grant – Formula Grant, CFDA No. 16.000, for the fiscal year ended June 30, 2002:

C. Grant No.: JJ99010280

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Personal services	\$ 122,141	\$ 110,008	\$ 12,133
Operating expenses	169,252	169,098	154
Equipment	<u>99,979</u>	<u>99,979</u>	<u>--</u>
Totals	<u>\$ 391,372</u>	379,085	<u>\$ 12,287</u>
Less: Reported Prior Period		<u>(184,831)</u>	
Reported This Period		<u>\$ 194,254</u>	

COUNTY OF NAPA

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2002

Note 4: **Office of Criminal Justice Planning Disclosures for Federal Grants** (continued)

The following represents expenditures for the Journey Project Grant – Formula Grant, CFDA No. 16.540, for the fiscal year ended June 30, 2002:

D. Grant No.: JV99010280

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Personal services	\$ 221,358	\$ 221,358	\$ --
Operating expenses	141,826	113,163	28,663
Equipment	<u>32,302</u>	<u>23,387</u>	<u>8,915</u>
Totals	<u>\$ 395,486</u>	357,908	<u>\$ 37,578</u>
Less: Reported Prior Periods		<u>(110,692)</u>	
Reported This Period		<u>\$ 247,216</u>	

The following represents expenditures for the Answers Benefiting Children Grant – Formula Grant, CFDA No. 16.000, for the fiscal year ended June 30, 2002:

E. Grant No.: PV98010280

	<u>Federal 80% Budget</u>	<u>Federal Actual</u>	<u>Federal Variance</u>	<u>County Match 20% Budget</u>	<u>County Match Actual</u>	<u>County Match Variance</u>
Personal Services	\$ 8,133	\$ 7,285	\$ 848	\$ 2,033	\$ 1,821	\$ 212
Operating Expenses	440,285	396,088	44,197	110,071	99,022	11,049
Equipment	<u>1,840</u>	<u>1,840</u>	<u>--</u>	<u>460</u>	<u>460</u>	<u>--</u>
Totals	<u>\$ 450,258</u>	405,213	<u>\$ 45,045</u>	<u>\$ 112,564</u>	101,303	<u>\$ 11,261</u>
Less: Reported Prior Periods		<u>(353,222)</u>			<u>(88,306)</u>	
Reported This Period		<u>\$ 51,991</u>			<u>\$ 12,997</u>	

COUNTY OF NAPA

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2002

Note 4: **Office of Criminal Justice Planning Disclosures for Federal Grants** (continued)

The following represents expenditures for the Victim Witness Program – Formula Grant, CFDA No. 16.500, for the fiscal year ended June 30, 2002:

F. Grant No.: VW00190280

	<u>Federal 23% Budget</u>	<u>Federal Actual</u>	<u>Federal Variance</u>	<u>State 71% Budget</u>	<u>State Actual</u>	<u>State Variance</u>	<u>County Match 6% Budget</u>	<u>County Match Actual</u>	<u>County Match Variance</u>
Personal Services	\$ 61,294	\$ 61,294	\$ --	\$ 191,630	\$191,427	\$ 203	\$ 15,324	\$15,324	\$ --
Operating Expenses	14,053	14,053	--	43,934	43,557	377	3,513	3,513	--
Equipment	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Total	<u>\$ 75,347</u>	<u>\$ 75,347</u>	<u>\$ --</u>	<u>\$ 235,564</u>	234,984	<u>\$ 580</u>	<u>\$ 18,837</u>	<u>\$18,837</u>	<u>\$ --</u>
Less: Reported Prior Periods					(161,738)				
Reported This Period					<u>\$ 73,246</u>				

Note 5: **Office of Criminal Justice Planning Disclosures for State Grants**

The following represents expenditures for the Statutory Rape Vertical Prosecution program for the fiscal year ended June 30, 2002:

A. Grant No.: SR00030280

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Personal services	\$ 93,143	\$ 93,143	\$ --
Operating expenses	14,837	14,837	--
Equipment	<u>9,833</u>	<u>9,833</u>	<u>--</u>
Totals	<u>\$ 117,813</u>	117,813	<u>\$ --</u>
Less: Reported Prior Period		(90,641)	
Reported This Period		<u>\$ 27,172</u>	

COUNTY OF NAPA

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2002

Note 5: **Office of Criminal Justice Planning Disclosures for State Grants** (continued)

B. Grant No.: SR01040280

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Personal services	\$ 143,748	\$ 130,027	\$ 13,721
Operating expenses	1,551	1,551	--
Equipment	<u>--</u>	<u>--</u>	<u>--</u>
Totals	<u>\$ 145,299</u>	<u>\$ 131,578</u>	<u>\$ 13,721</u>

The following represents expenditures for the Gang Violence Suppression Multi-Component Program, for the fiscal year ended June 30, 2002:

C. Grant No.: GV01010280

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Personal services	\$ 187,836	\$ 176,736	\$ 11,100
Operating expenses	206,250	124,671	81,579
Equipment	<u>105,914</u>	<u>86,608</u>	<u>19,306</u>
Totals	<u>\$ 500,000</u>	<u>\$ 388,015</u>	<u>\$ 111,985</u>

Note 6: **Department of Justice Disclosures for State Grants**

The following represents expenditures for the Spousal Abuser Prosecution Program for the fiscal year ended June 30, 2002:

A. Grant No.: 01SA08D016

	<u>State 80% Budget</u>	<u>State Actual</u>	<u>State Variance</u>	<u>Cash Match 20% Budget</u>	<u>Cash Match Actual</u>	<u>Cash Match Variance</u>
Personal Services	\$ 42,000	\$ 42,000	\$ --	\$ 8,400	\$ 8,400	\$ --
Operating Expenses	--	--	--	--	--	--
Equipment	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Totals	<u>\$ 42,000</u>	<u>\$ 42,000</u>	<u>\$ --</u>	<u>\$ 8,400</u>	<u>\$ 8,400</u>	<u>\$ --</u>

COUNTY OF NAPA

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2002

Note 6: **Department of Justice Disclosures for State Grants** (continued)

The following represents expenditures for the Nine West Outreach Program for the fiscal year ended June 30, 2002:

B. Grant No.: 01SA08D016(2)

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Personal services	\$ 8,620	\$ 8,620	\$ --
Operating expenses	11,380	11,380	--
Equipment	<u>--</u>	<u>--</u>	<u>--</u>
Totals	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ --</u>

Bartig, Basler & Ray

A Professional Corporation

Certified Public Accountants and Management Consultants

Frank V. Trythall
Kenneth E. Pope
Brad W. Constantine
Theril H. Lund
Bruce W. Stephenson

Curtis A. Orgill

REPORT ON COMPLIANCE AND ON INTERNAL CONTROLS OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Supervisors
County of Napa
Napa, California

We have audited the financial statements of the County of Napa as of and for the year ended June 30, 2002, and have issued our report thereon dated October 24, 2002. 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.

Compliance

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 grants, 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 that are required to be reported under *Government Auditing Standards*.

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 opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control component does not reduce to a relatively low level the risk that misstatements 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, which we have reported to the management of the County of Napa in a separate report dated October 24, 2002.

Board of Supervisors
County of Napa

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

BARTIG, BASLER & RAY, CPAs, INC.

Bartig, Basler & Ray, CPAs, Inc.

October 24, 2002
Roseville, California

**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, 2002. 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, regulations, 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, 2002.

Board of Supervisors
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 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 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 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 consider to be material weaknesses.

Schedule of Expenditures of Federal Awards

We have audited the basic financial statements of the County of Napa as of and for the year ended June 30, 2002, and have issued our report thereon dated October 24, 2002. Our audit was performed for the purpose of forming an opinion on the basic financial statements of the County taken as a whole. 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, are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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

BARTIG, BASLER & RAY, CPAs, INC.

Bartig, Basler & Ray, CPAs, Inc.

February 4, 2003
Roseville, California

COUNTY OF NAPA

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2002

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? No
- 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? No
- 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

- 10.551 Food Stamps
- 10.561 Food Stamps Administration
- OCJP Cluster:
 - 16.000 Sheriff Activities League
 - 16.000 Answer Benefiting Children
 - 16.000 Victim Witness Assistance
 - 16.540 Journey Project
 - 16.579 Narcotics Network Grant
 - 16.588 Domestic Violence Prosecution
 - 17.249 H1B Grant
 - 20.106 Airport Improvement Program

COUNTY OF NAPA

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2002

4. Identification of major programs (continued):

93.558	Temporary Assistance for Needy Families
93.563	Child Support Enforcement
93.658	Foster Care – Title IV-E
93.659	Adoption Assistance
93.959	Prevention and Treatment of Substance Abuse

5. Dollar Threshold used to distinguish between Type A and Type B programs? \$712,123

6. Audited qualified as a low-risk auditee under OMB Circular A-133, Section 530? Yes

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, 2002

Audit Reference
Number

Status of Prior Year Audit Findings

N/A

None noted