

COUNTY OF NAPA

SINGLE AUDIT

JUNE 30, 2001

COUNTY OF NAPA

Single Audit Report For the Year Ended June 30, 2001

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COUNTY OF NAPA

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2001

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Receipts or Revenues Recognized</u>	<u>Disbursement Expenditures</u>
<u>U.S. Department of Agriculture</u>				
Direct Program				
Trapper Animal Drainage Control	10.028	--	\$ 45,000	\$ 90,000
Passed through State Department of Social Services				
Food Stamps	10.551	--	1,603,777	1,603,777
State Administrative Matching Grants for Food Stamp Program	10.561	--	408,606	408,606
Passed through State Department of Education				
School Breakfast Program	10.553	--	15,683	15,683
National School Lunch Program	10.555	--	27,608	27,608
Passed through State Department of Health Services				
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557*	--	538,919	738,341
Passed through State Controller's Office				
Schools and Roads – Grants to Counties	10.666	--	378	--
Total U.S. Department of Agriculture			<u>\$ 2,639,971</u>	<u>\$ 2,884,015</u>
<u>U.S. Department of Housing and Urban Development</u>				
Passed through the State department of Housing and Community Development				
Community Development Block Grant/State's Program	14.228	CA39B961701	48,387	48,387
Community Development Block Grant/State's Program	14.228	CA01B017001	--	55,541
Total U.S. Department of Housing and Urban Development			<u>\$ 48,387</u>	<u>\$ 103,928</u>
<u>U.S. Department of Justice</u>				
Direct Program				
Criminal Alien Assistance Program	16.606	--	236,091	236,091
COPS Grant	16.711	--	48,120	48,120
Local Law Enforcement Grant	16.592	--	38,736	38,736
Local Law Enforcement Grant	16.592	LBVX 7368	--	12,610
Federal Drug Court	16.585	--	314,941	129,249
Passed through State Office of Criminal Justice Planning				
Sheriff Activities League Conditioning Camp	16.000	JJ99010280	184,831	184,831
Answers Benefiting Children	16.000	PV98010280	217,108	353,222
Journey Project	16.540	JV99010280	110,688	110,692
Domestic Violence Prosecution	16.588	VV97010280	38,418	3,832
Domestic Violence Prosecution	16.588	VV99020280	91,182	91,182
Domestic Violence Prosecution	16.588	VV00030280	43,922	43,922
Total U.S. Department of Justice			<u>\$ 1,324,037</u>	<u>\$ 1,252,487</u>

* Major Program

COUNTY OF NAPA

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2001

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Receipts or Revenues Recognized</u>	<u>Disbursement Expenditures</u>
<u>U.S. Department of Labor</u>				
Direct Program				
Wagner Peyser Act	17.207	--	\$ 227,707	\$ 227,707
Passed through Employment and Training Administration				
WIA – Adult	17.258*	--	402,498	402,498
WIA – Adult	17.258*	--	265,634	265,634
WIA – Adult	17.258*	--	1,399,085	568,658
WIA – Youth	17.259*	--	39,081	39,081
WIA – Dislocated Workers	17.260*	--	<u>121,320</u>	<u>121,320</u>
Total U.S. Department of Labor			<u>\$ 2,455,325</u>	<u>\$ 1,624,898</u>
<u>U.S. Department of Transportation</u>				
Passed through State Department of Transportation				
Airport Improvement Program	20.106	--	554,397	656,921
Highway Planning and Construction	20.205	BRLO5921(010)	--	47,083
Highway Planning and Construction	20.205	STPL-5921(019)	1,367,541	1,607,289
Highway Planning and Construction	20.205	STPLHG-5921(016)	34,108	248,164
Highway Planning and Construction	20.205	STPLX-5921(017)	147,315	147,315
Passed through City of Napa				
Federal Transportation Administration	20.000	--	238,885	238,885
Passed through Metropolitan Transportation Commission				
Highway Planning and Construction	20.205	--	<u>140,000</u>	<u>140,000</u>
Total U.S. Department of Transportation			<u>\$ 2,482,246</u>	<u>\$ 3,085,657</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	--	<u>60,300</u>	<u>32,044</u>
Total National Foundation on the Arts and the Humanities			<u>\$ 60,300</u>	<u>\$ 32,044</u>
<u>Environmental Protection Agency</u>				
Passed through the State Water Resources Control Board				
State Underground Storage Tanks Program	66.804	9-013-550-1	<u>20,163</u>	<u>20,163</u>
Total Environmental Protection Agency			<u>\$ 20,163</u>	<u>\$ 20,163</u>

* Major Program

COUNTY OF NAPA

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2001

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Receipts or Revenues Recognized</u>	<u>Disbursement Expenditures</u>
<u>Federal Emergency Management Agency</u>				
Passed through the State Department of Emergency Services				
Disaster Assistance	83.544	1155	\$ 7,363	\$ 7,363
Disaster Assistance	83.544	1046	17,554	17,554
Disaster Assistance	83.544	1044	13,224	13,224
Emergency Management Performance Grant	83.552	--	<u>28,549</u>	<u>--</u>
Total Federal Emergency Management Agency			<u>\$ 66,690</u>	<u>\$ 38,141</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	--	82,130	82,130
Temporary Assistance for Needy Families	93.558*	--	4,184,706	6,625,312
Child Support Enforcement	93.563*	--	2,287,429	2,287,429
Child Welfare Services – State Grants	93.645	--	482,903	482,903
Foster Care – Title IV-E	93.658	--	1,154,696	1,974,235
Adoption Assistance Program	93.659	--	273,759	273,759
Child Abuse Prevention	93.669	--	255,081	255,081
Independent Living	93.674	--	<u>135,386</u>	<u>135,386</u>
Subtotal			<u>8,856,090</u>	<u>12,116,235</u>
Passed through State Department of Health Services				
Maternal and Child Health Services	93.118	--	69,275	69,275
Medical Assistance Program	93.778	--	995,637	995,637
AIDS (HIV Care)	93.917	--	67,755	50,649
Health 314D	93.991	--	<u>3,262</u>	<u>6,086</u>
Subtotal			<u>1,135,929</u>	<u>1,121,647</u>
Passed through the State Department of Mental Health				
Projects for Assistance in Transition from				
Homelessness (PATH)	93.150	--	9,743	9,743
Supportive Housing Demo Project (PATH)	93.150	--	158,500	158,500
Substance Abuse and Mental Health Services				
Administration (SAMHSA)	93.958	--	<u>252,606</u>	<u>101,806</u>
Subtotal			<u>420,849</u>	<u>270,049</u>
Passed through State Department of Alcohol and Drug Abuse Programs				
Block Grants for Prevention and Treatment of Substance Abuse (SAPT)	93.959	--	<u>539,552</u>	<u>539,552</u>
Total Department of Health and Human Services			<u>\$ 10,952,420</u>	<u>\$ 14,047,483</u>
Total Federal Financial Assistance			<u>\$ 20,049,539</u>	<u>\$ 23,088,816</u>

* Major Program

COUNTY OF NAPA

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2001

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 general purpose 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 general purpose 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 Violence Against Women Vertical Prosecution Grants, CFDA No. 16.588 for the fiscal year ended June 30, 2001:

A. Grant No.: VV97010280

	<u>Federal 75% Budget</u>	<u>Federal Actual</u>	<u>Federal Variance</u>	<u>Federal Match 25% Budget</u>	<u>Federal Match Actual</u>	<u>Federal Match Variance</u>
Personal Services	\$ 248,930	\$ 248,930	\$ --	\$ 82,977	\$ 82,977	\$ --
Operating Expenses	36,290	36,290	--	12,096	12,096	--
Equipment	<u>9,048</u>	<u>9,048</u>	<u>--</u>	<u>3,016</u>	<u>3,016</u>	<u>--</u>
Totals	<u>\$ 294,268</u>	294,268	<u>\$ --</u>	<u>\$ 98,089</u>	98,089	<u>\$ --</u>
Less: Reported Prior Period		<u>(290,436)</u>			<u>(96,812)</u>	
Reported This Period		<u>\$ 3,832</u>			<u>\$ 1,277</u>	

COUNTY OF NAPA

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2001

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

B. Grant No.: VV99020280

	<u>Federal 75% Budget</u>	<u>Federal Actual</u>	<u>Federal Variance</u>	<u>Federal Match 25% Budget</u>	<u>Federal Match Actual</u>	<u>Federal Match Variance</u>
Personal Services	\$ 87,545	\$ 87,545	\$ --	\$ 29,182	\$ 29,182	\$ --
Operating Expenses	3,637	3,637	--	1,212	1,212	--
Equipment	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Totals	<u>\$ 91,182</u>	<u>\$ 91,182</u>	<u>\$ --</u>	<u>\$ 30,394</u>	<u>\$ 30,394</u>	<u>\$ --</u>

C. Grant No.: VV00030280

	<u>Federal 75% Budget</u>	<u>Federal Actual</u>	<u>Federal Variance</u>	<u>Federal Match 25% Budget</u>	<u>Federal Match Actual</u>	<u>Federal Match Variance</u>
Personal Services	\$ 90,747	\$ 59,706	\$ 31,041	\$ 30,249	\$ 19,902	\$ 10,347
Operating Expenses	435	435	--	145	145	--
Equipment	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Totals	<u>\$ 91,182</u>	<u>\$ 60,141</u>	<u>\$ 31,041</u>	<u>\$ 30,394</u>	<u>\$ 20,047</u>	<u>\$ 10,347</u>

The grantee reports expenditures to the Office of Criminal Justice Planning on a 12-month grant period that ends on February 28, 2001. The following is a schedule reconciling the expenditures per the accompanying Schedule of Expenditures of Federal Awards to the VV00030280 OCJP-201 #2 claim for the period ended August 31, 2001:

	<u>Federal Actual</u>	<u>Federal Match</u>
Amount per Schedule of Expenditures of Federal Awards	\$ 43,922	\$ 14,641
Add amount for the two months ended June 30, 2002	<u>16,219</u>	<u>5,406</u>
Amount per the August 31, 2001 OCJP 201 #2 Claim	<u>\$ 60,141</u>	<u>\$ 20,047</u>

COUNTY OF NAPA

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2001

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

The following represents expenditures for the Sheriff's Activities League Conditioning Camp Grant, CFDA No. 16.000, for the fiscal year ended June 30, 2001:

D. Grant No.: JJ99010280

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Personal services	\$ 54,728	\$ 44,094	\$ 10,634
Operating expenses	74,979	74,902	77
Equipment	<u>65,979</u>	<u>65,835</u>	<u>144</u>
Totals	<u>\$ 195,686</u>	<u>\$ 184,831</u>	<u>\$ 10,855</u>

The following represents expenditures for the Journey Project Grant, CFDA No. 16.540, for the fiscal year ended June 30, 2001:

E. Grant No.: JV99010280

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Personal services	\$ 94,071	\$ 73,361	\$ 20,710
Operating expenses	100,472	34,368	66,104
Equipment	<u>3,200</u>	<u>2,963</u>	<u>237</u>
Totals	<u>\$ 197,743</u>	<u>\$ 110,692</u>	<u>\$ 87,051</u>

The following represents expenditures for the Answers Benefiting Children Grant, CFDA No. 16.000, for the fiscal year ended June 30, 2001:

F. Grant No.: PV98010280

	<u>Federal 80% Budget</u>	<u>Federal Actual</u>	<u>Federal Variance</u>	<u>Federal Match 20% Budget</u>	<u>Federal Match Actual</u>	<u>Federal Match Variance</u>
Personal Services	\$ 8,133	\$ 6,035	\$ 2,098	\$ 2,033	\$ 1,509	\$ 524
Operating Expenses	440,027	345,347	94,680	110,329	86,337	23,992
Equipment	<u>1,840</u>	<u>1,840</u>	<u>--</u>	<u>460</u>	<u>460</u>	<u>--</u>
Totals	<u>\$ 450,000</u>	<u>\$ 353,222</u>	<u>\$ 96,778</u>	<u>\$ 112,822</u>	<u>\$ 88,306</u>	<u>\$ 24,516</u>

COUNTY OF NAPA

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2001

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, 2001:

A. Grant No.: SR00030280

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Personal services	\$ 84,442	\$ 66,428	\$ 18,014
Operating expenses	23,491	14,380	9,111
Equipment	<u>9,880</u>	<u>9,833</u>	<u>47</u>
Totals	<u>\$ 117,813</u>	<u>\$ 90,641</u>	<u>\$ 27,172</u>

The following represents expenditures for the Victim Witness program for the fiscal year ended June 30, 2001:

B. Grant No.: VW00190280

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Personal services	\$ 133,808	\$ 132,395	\$ 1,413
Operating expenses	32,888	29,343	3,545
Equipment	<u>--</u>	<u>--</u>	<u>--</u>
Totals	<u>\$ 166,696</u>	<u>\$ 161,738</u>	<u>\$ 4,958</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, 2001, and have issued our report thereon dated November 1, 2001. 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 November 1, 2001.

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 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.

November 1, 2001
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, 2001. 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, 2001.

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 general purpose financial statements of the County of Napa as of and for the year ended June 30, 2001, and have issued our report thereon dated November 1, 2001. Our audit was performed for the purpose of forming an opinion on the general purpose 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 general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, are fairly stated, in all material respects, in relation to the general purpose 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.

November 1, 2001
Roseville, California

COUNTY OF NAPA

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2001

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

- | | |
|--------|---|
| 10.557 | Women, Infants, and Children |
| 17.258 | Work Investment Act – Youth |
| 17.259 | Work Investment Act – Adult |
| 17.260 | Work Investment Act – Dislocated Worker |
| 93.558 | Temporary Assistance for Needy Families |
| 93.563 | Child Support |

- | | |
|---|-----------|
| 5. Dollar Threshold used to distinguish between Type A and Type B programs? | \$692,664 |
|---|-----------|

COUNTY OF NAPA

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2001

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, 2001**

Audit Reference
Number

Status of Prior Year Audit Findings

00-1

Implemented