

**COUNTY OF NAPA**  
**SINGLE AUDIT REPORT**  
**YEAR ENDED JUNE 30, 2015**

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**COUNTY OF NAPA**

Single Audit Report  
For the Year Ended June 30, 2015

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**INDEPENDENT AUDITOR'S 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, 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, each major fund, and the aggregate remaining fund information of County of Napa (County), California, as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated December 18, 2015.

**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 County'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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses or significant deficiencies.

**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*.

Board of Supervisors and Grand Jury  
County of Napa

**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 County'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.

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Roseville, California  
December 18, 2015

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

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

**Report on Compliance for Each Major Federal Program**

We have audited the County of Napa's (County) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2015. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

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

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

***Opinion on Each Major Federal Program***

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2015.

### **Report on Internal Control Over Compliance**

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County, as of and for the year ended June 30, 2015, and have issued our report thereon dated December 18, 2015, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements 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 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 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 financial statements or to the 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 financial statements as a whole.

Board of Supervisors and Grand Jury  
County of Napa

**Other Matters**

The Schedule of the California Office of Emergency Services and the Board of State and Community Corrections Grant Expenditures have not been subjected to auditing procedures applied in the audit of the basic financial statements, and accordingly, we express no opinion on them.

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Roseville, California  
December 18, 2015

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**COUNTY OF NAPA**

Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2015

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Pass-through Grant Award Number	Federal Expenditures
<b>U.S. Department of Agriculture</b>			
Passed through the State Department of Food and Agriculture			
European Grapevine Moth - Detection	10.025	14-0579-SF	\$ 844,437
European Grapevine Moth - Detection	10.025	13-0537-SF	491,214
European Grapevine Moth - Regulatory	10.025	14-0587-SF	56,728
European Grapevine Moth - Regulatory	10.025	13-0533-SF	74,890
County GWSS Program	10.025	14-0188-SF	226,534
Exotic Pest Detection Trapping	10.025	14-0191	50,378
Light Brown Apple Moth	10.025	14-0494-SF	2,400
Light Brown Apple Moth	10.025	13-0483-SF	5,088
Sudden Oak Death Quarantine	10.025	14-0400-SF	2,901
Subtotal Passed through the State Department of Food and Agriculture			<u>1,754,570</u>
Passed through the State Department of Education			
School Breakfast Program	10.553	2012-SN-28-R	13,927
National School Lunch Program	10.555	2012-SN-28-R	25,264
Subtotal 10.553 and 10.555 (Child Nutrition Cluster)			<u>39,191</u>
Passed through the State Department of Public Health			
WIC Supplemental Nutrition Program	10.557	11-10451	164,181
WIC Supplemental Nutrition Program	10.557	14-10239	579,452
WIC Farmers' Market Nutrition Program (FMNP)	10.572	11-10451	750
WIC Farmers' Market Nutrition Program (FMNP)	10.572	14-10239	415
Subtotal Passed through the State Department of Public Health			<u>744,798</u>
Passed through the State Department of Social Services			
CalFresh Administration	10.561	--	<u>1,374,833</u>
<b>Total U.S. Department of Agriculture</b>			<b><u>\$ 3,913,392</u></b>
<b>U.S. Department of Housing and Urban Development</b>			
Direct Federal Programs			
Transitional Residential Alliance and Integrated Network (TRAIN)	14.235	CA0293L9T171306	84,761
Transitional Residential Alliance and Integrated Network (TRAIN)	14.235	CA0293L9T171407	86,259
Homeless Management Information System (HMIS)	14.235	CA0289L9T171405	8,408
Homeless Management Information System (HMIS)	14.235	CA0290L9T171306	20,252
Subtotal 14.235			<u>199,680</u>
Continuum of Care Planning	14.267	CA1189L9T171200	<u>10,000</u>
<b>Total U.S. Department of Housing and Urban Development</b>			<b><u>\$ 209,680</u></b>
<b>U.S. Department of the Interior</b>			
Direct Federal Programs			
Payments in Lieu of Taxes (PILT)	15.226	--	141,308
Federal Grazing Fee	15.227	--	368
National Wildlife Refuge Fund	15.659	--	<u>129</u>
<b>Total U.S. Department of the Interior</b>			<b><u>\$ 141,805</u></b>
<b>U.S. Department of Justice</b>			
Direct Federal Programs			
Domestic Cannabis Eradication/Suppression Program (DCESP)	16.000	2014-34	30,691

See accompanying notes to the Schedule of Expenditures of Federal Awards

**COUNTY OF NAPA**

Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2015

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Pass-through Grant Award Number	Federal Expenditures
<b>U.S. Department of Justice (continued)</b>			
Domestic Cannabis Eradication/Suppression Program (DCESP)	16.000	2015-41	<u>17,334</u>
Subtotal 16.000			<u>48,025</u>
State Criminal Alien Assistance Program	16.606	2014-AP-BX-0482	<u>68,312</u>
Subtotal Direct			<u>116,337</u>
Passed through the Board of State and Community Corrections			
Anti-Drug Abuse Enforcement Team Program	16.738	BSCC 628-13	<u>14,935</u>
Subtotal Passed through the Board of State and Community Corrections			<u>14,935</u>
Passed through the State Office of Emergency Services			
Napa Victim/Witness Assistance	16.575	VW14050280	77,222
Unserved/Underserved Victim Advocacy & Outreach	16.575	UV13040280	33,893
Unserved/Underserved Victim Advocacy & Outreach	16.575	UV14050280	<u>96,862</u>
Subtotal 16.575			<u>207,977</u>
Subtotal Passed through the State Office of Emergency Services			<u>207,977</u>
Passed through the Children's Advocacy Centers of California			
Victims of Child Abuse Children's Advocacy Center National Subgrants Program	16.758	7-NAPA-CA-SA15	<u>3,000</u>
Subtotal Passed through the Children's Advocacy Centers of California			<u>3,000</u>
<b>Total U.S. Department of Justice</b>			<b><u>\$ 342,249</u></b>
<b>U.S. Department of Labor</b>			
Passed through the State Employment Development Department			
WIA/WIOA Adult Program:			
Adult	17.258	K491030/K594774/K594780	<u>573,828</u>
WIA/WIOA Youth Activities:			
Youth	17.259	K491030/K594775/K594781	<u>543,219</u>
WIA/WIOA Dislocated Workers:			
Dislocated Worker	17.278	K491030/K594773/K594779	573,507
Rapid Response	17.278	K491030/K594776/K594782	339,400
Project NOW	17.278	K491030/K594777	<u>37,156</u>
Subtotal 17.278			<u>950,063</u>
Subtotal 17.258, 17.259, and 17.278 (WIA/WIOA Cluster)			<u>2,067,110</u>
<b>Total U.S. Department of Labor</b>			<b><u>\$ 2,067,110</u></b>
<b>U.S. Department of Transportation</b>			
Direct Federal Programs			
Airport Improvement Program	20.106	03-06-0162-029-2013	3,830
Airport Improvement Program	20.106	03-06-0162-031-2014	27,302
Airport Improvement Program	20.106	03-06-0162-032-2014	<u>44,357</u>
Subtotal 20.106			<u>75,489</u>

See accompanying notes to the Schedule of Expenditures of Federal Awards

**COUNTY OF NAPA**

Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2015

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Pass-through Grant Award Number	Federal Expenditures
<b>U.S. Department of Transportation (continued)</b>			
Passed through the State Department of Transportation			
Highway Planning and Construction - Oakville Crossroads Bridge	20.205	BRLO-5921 (010)	796,221
Highway Planning and Construction - Dry Creek Road	20.205	BRLO-5921 (061)	332
Highway Planning and Construction - Chiles-Pope Valley Road	20.205	BRLO-5921 (060)	294
Emergency Road Opening	20.205	--	63,238
Subtotal 20.205 (Highway Planning and Construction Cluster)			<u>860,085</u>
Passed through the State Office of Traffic Safety			
DUI Vertical Prosecution Program	20.601	DI1411	45,851
DUI Vertical Prosecution Program	20.601	DI1525	184,233
Subtotal 20.601 (Highway Safety Cluster)			<u>230,084</u>
<b>Total U.S. Department of Transportation</b>			<b><u>\$ 1,165,658</u></b>
<b>U.S. Institute of Museum and Library Services</b>			
Passed through the California State Library			
Community Spotlight	45.310	40-8400	<u>5,000</u>
<b>Total U.S. Institute of Museum and Library Services</b>			<b><u>\$ 5,000</u></b>
<b>U.S. Environmental Protection Agency</b>			
Direct Federal Programs			
SF Bay Water Quality Improvement Fund - Napa River	66.126	W9-00T60801	89,460
SF Bay Water Quality Improvement Fund - Napa River Sediment Reduction	66.126	W9-00T95301	779,761
SF Bay Water Quality Improvement Fund - Napa River	66.126	W9-99T07301	<u>43,690</u>
<b>Total U.S. Environmental Protection Agency</b>			<b><u>\$ 912,911</u></b>
<b>U.S. Department of Health and Human Services</b>			
Passed through the National Association of County and City Health Officials (NACCHO)			
Medical Reserve Corps Small Grant Program	93.008	MRC 14-2035	<u>2,409</u>
Subtotal Passed through NACCHO			<u>2,409</u>
Passed through the State Department of Public Health			
Centers For Disease Control and Prevention: Bioterrorism	93.074	14-10524	120,132
Hospital Preparedness (HPP)	93.074	14-10524	<u>127,819</u>
Subtotal 93.074			<u>247,951</u>
Tuberculosis Grant	93.116	29304-00	16,170
Immunization Subvention	93.268	13-20335	47,014
HIV Care	93.917	13-20062	46,220
Maternal, Child and Adolescent Health (MCAH)	93.994	201428	<u>97,960</u>
Subtotal			<u>207,364</u>
Subtotal Passed through the State Department of Public Health			<u>455,315</u>
Passed through the State Department of Health Care Services			
Projects for Assistance in Transition from Homelessness (PATH)	93.150	--	50,420
California Children's Services - Administrative (CHIP)	93.767	--	<u>90,672</u>
Subtotal			<u>141,092</u>

See accompanying notes to the Schedule of Expenditures of Federal Awards

**COUNTY OF NAPA**

Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2015

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Pass-through Grant Award Number	Federal Expenditures
<b>U.S. Department of Health and Human Services (continued)</b>			
Medical Assistance Programs:			
Child Health and Disability Prevention (CHDP)	93.778	--	145,914
Health Care Program for Children in Foster Care (HCPCFC)	93.778	--	99,270
California Children's Services - Administrative	93.778	--	382,081
County-Based Medi-Cal Administrative Activities	93.778	--	937,229
Mental Health Medi-Cal Administrative Activities	93.778	--	182,980
Mental Health Medi-Cal Billing Administration	93.778	--	450,000
Medi-Cal Utilization Review	93.778	--	604,103
Medi-Cal Eligibility Determination - Social Services	93.778	--	4,063,637
Medi-Cal Outreach/Enrollment	93.778	--	36,316
Subtotal Medical Assistance Programs			<u>6,901,530</u>
Substance Abuse and Mental Health Services Administration Programs:			
Block Grants for Community Mental Health Services	93.958	--	289,277
Block Grants for Prevention and Treatment of Substance Abuse (SAPT)	93.959	14-90075	950,613
Subtotal			<u>1,239,890</u>
Subtotal Passed through the State Department of Health Care Services			<u>8,282,512</u>
Passed through the State Department of Social Services			
Kin-Gap Assistance	93.090	--	<u>12,264</u>
Promoting Safe & Stable Families (PSSF)	93.556	--	<u>78,715</u>
Temporary Assistance for Needy Families (TANF):			
CalWORKS - Administrative	93.558	--	3,054,452
Kin-Gap - Administrative	93.558	--	1,388
Subtotal 93.558 (TANF Cluster)			<u>3,055,840</u>
Community-Based Child Abuse Prevention Grants (CBCAP)	93.590	--	<u>13,967</u>
Child Welfare Services – IV-B	93.645	--	<u>42,993</u>
Foster Care – Title IV-E:			
Foster Care – Title IV-E - Social Services	93.658	--	2,486,660
Foster Care – Title IV-E - Probation	93.658	--	244,233
Subtotal 93.658			<u>2,730,893</u>
Adoption Assistance Program	93.659	--	<u>1,197,296</u>
Licensing Title XX	93.667	--	89,487
In-Home Supportive Services (Public Authority)	93.667	--	171,273
Subtotal 93.667			<u>260,760</u>
Chafee Foster Care Independence Program	93.674	--	<u>45,233</u>
Medical Assistance Programs:			
Adult Protective Service (APS/CSBG)	93.778	--	220,169
Child Welfare Services (CWS)	93.778	--	315,493
In-Home Supportive Services Administrative (IHSS)	93.778	--	440,600
Subtotal Medical Assistance Programs			<u>976,262</u>

See accompanying notes to the Schedule of Expenditures of Federal Awards

**COUNTY OF NAPA**

Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2015

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Pass-through Grant Award Number	Federal Expenditures
<b>U.S. Department of Health and Human Services (continued)</b>			
Subtotal Passed through the State Department of Social Services			<u>8,414,223</u>
Passed through the State Department of Child Support Services			
Child Support Enforcement	93.563	--	<u>2,633,321</u>
Passed through the State Department of Veterans Affairs			
Veteran's Subvention Program	93.778	--	<u>8,100</u>
<b>Total U.S. Department of Health and Human Services</b>			<b><u>\$ 19,795,880</u></b>
<b>U.S. Department of Homeland Security</b>			
Passed through the State Office of Emergency Services			
South Napa Earthquake	97.036	FEMA-4193-DR-CA	<u>800,598</u>
Passed through the City and County of San Francisco			
Urban Areas Security Initiative Program (UASI)	97.067	2014-SS-00093	<u>23,041</u>
<b>Total U.S. Department of Homeland Security</b>			<b><u>\$ 823,639</u></b>
<b>Total Expenditures of Federal Awards</b>			<b><u>\$ 29,377,324</u></b>

See accompanying notes to the Schedule of Expenditures of Federal Awards

## COUNTY OF NAPA

### Notes to Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2015

#### **NOTE 1: GENERAL**

The accompanying Schedule of Expenditures of Federal Awards (SEFA) presents the activity of all federal award programs of the County of Napa (County). The County's reporting entity is defined in Note 1 to the County's basic financial statements. Expenditures of federal awards received directly from federal agencies, as well as expenditures of federal awards passed through other governmental agencies are included in the SEFA.

#### **NOTE 2: BASIS OF ACCOUNTING**

The accompanying SEFA is presented using the modified accrual basis of accounting, except for the following programs: Payments in Lieu of Taxes (15.226), Federal Grazing Fee (15.227), National Wildlife Refuge Fund (15.659) and the State Criminal Alien Assistance Program (16.606). For these programs, revenues received during the year are considered earned and are reported as expenditures. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the County's basic financial statements.

#### **NOTE 3: RELATIONSHIP TO FINANCIAL STATEMENTS**

Federal award expenditures reported in the accompanying SEFA agree, or can be reconciled, in all material respects, to amounts reported in the County's basic financial statements.

#### **NOTE 4: CATALOG OF FEDERAL DOMESTIC ASSISTANCE (CFDA)**

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

#### **NOTE 5: PASS-THROUGH ENTITIES' IDENTIFYING NUMBER**

When federal awards were received from a pass-through entity, the SEFA indicates, if available, the identifying grant or contract number assigned by the pass-through entity.

#### **NOTE 6: NON-CASH ASSISTANCE**

The following CFDA numbers also pertain to non-cash assistance, which has not been included in the schedule of federal expenditures and are not presented in the County's basic financial statements:

*10.557 WIC Supplemental Nutrition Program – Vouchers Redeemed* totaling \$2,290,346 are reported at the value of client purchases of authorized food products.

*10.572 WIC Farmers' Market Nutrition Program (FMNP) – Vouchers Redeemed* totaling \$7,076 are reported at the value of client purchases of authorized food products.

**COUNTY OF NAPA**

Notes to Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2015

**NOTE 7: LOANS OUTSTANDING**

In fiscal year 2014-15, the Napa Berryessa Resort Improvement District (NBRID) was obligated funding from the United States Department of Agriculture to fund water and wastewater improvements. The funding is provided by the Rural Utilities Service under CFDA 10.760. NBRID was awarded two Rural Development Loans repayable under the terms of the agreement. The following schedule presents the amount of loan balance outstanding for each project at June 30, 2015.

	<u>Water</u>	<u>Sewer</u>
Loan Balance, Outstanding July 1, 2014	\$ 2,774,062	\$ 7,656,938
Fiscal Year 2015 Loan Disbursements	<u>78,522</u>	<u>25,171</u>
Loan Balance, Outstanding June 30, 2015	<u>\$ 2,852,584</u>	<u>\$ 7,682,109</u>
Obligated Funding	\$ 2,975,000	\$ 8,120,000

**NOTE 8: SUBRECIPIENTS**

Of the federal expenditures presented in the SEFA, the County provided federal awards to subrecipients under the following CFDA Numbers:

<u>Program Title</u>	<u>CFDA</u>	<u>Amount</u>
Victims of Child Abuse Children's Advocacy	16.758	\$ 3,000
WIA - Adult	17.258	194,743
WIA - Youth	17.259	430,298
WIA - Dislocated Worker	17.278	184,773
WIA - Rapid Response	17.278	132,723
SF Bay Water Quality Improvement Fund	66.126	80,819
Foster Care Assistance	93.658	345,860
HIV Care	93.917	43,099
Block Grants for Community Mental Health	93.958	144,093
SAPT	93.959	98,869
		<u>\$ 1,658,277</u>

**NOTE 9: CALIFORNIA DEPARTMENT OF TRANSPORTATION**

The County participated in the Federal Apportionment Exchange Program and State Match Program. Federal Regional Surface Transportation (RSTP) funds were exchanged for nonfederal State Highway Account Funds as follows:

<u>Program</u>	<u>Contract</u>	<u>State Expenditures</u>
RSTP Exchange	X15-5921 (066)	\$ 237,648
State Match	X15-5921 (066)	<u>100,000</u>
		<u>\$ 337,648</u>

**COUNTY OF NAPA**

Notes to Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2015

**NOTE 10: TOTAL FEDERAL AWARDS EXPENDED BY CFDA NUMBER**

Where there is more than one program under a Single CFDA number, the Schedule of Expenditures of Federal Awards presents the totals of all programs under the one CFDA number. Occasionally, however, the total could not be conveniently displayed because all programs under one CFDA were not contiguous. When this occurs the total is not shown on the schedule, but is instead provided here.

<u>Program Title</u>	<u>CFDA</u>	<u>Amount</u>
Medical Assistance Programs	93.778	\$ 7,885,892

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**COUNTY OF NAPA**

Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2015

**Section 1**

Financial Statements

Summary of Auditor's Results

- |   |               |
|---|---------------|
| 1. Type of auditor's report issued:   | Unmodified    |
| 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. Significant deficiencies identified not considered to be material weaknesses?  | No         |
| 2. Type of auditor's report issued on compliance for major programs:  | Unmodified |
| 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

Name of Federal Program

- |                        |  |
|------------------------|--|
| 10.561                 | State Administrative Matching Grants for the Supplemental Nutrition Assistance Program |
| 93.659                 | Adoptions Assistance Program   |
| 20.205                 | Highway Planning and Construction  |
| 66.126                 | San Francisco Bay Water Quality Improvement Program                                    |
| 10.025                 | Plant and Animal Disease, Pest Control, and Animal Care                                |
| 17.258, 17.259, 17.278 | WIA Cluster  |

- |   |            |
|---|------------|
| 5. Dollar Threshold used to distinguish between Type A and Type B programs?     | \$ 884,431 |
| 6. Auditee qualified as a low-risk auditee under OMB Circular A-133, Section 53 | Yes        |

**COUNTY OF NAPA**

Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2015

**Section 2**

Financial Statement Findings

None Reported

**Section 3**

Federal Award Findings and Questioned Cost

None Reported

**COUNTY OF NAPA**

Summary Schedule of Prior Audit Findings  
For the Year Ended June 30, 2014

<b>Reference Number</b>	2014-001
<b>Federal Program Title</b>	WIA Cluster
<b>CFDA Number</b>	17.258, 17.259, 17.278
<b>Federal Agency</b>	U.S. Department of Labor
<b>Pass Through Entity</b>	Direct
<b>Compliance Requirement</b>	Subrecipient Monitoring

Recommendation

We recommend that the Department develop policies to maintain documentation on subrecipient monitoring activities. This may include maintaining a folder with the contract, audit reports, correspondence regarding any findings or recommendations, related billings and/or site-visit checklists.

Status

Implemented

**SUPPLEMENTARY SCHEDULE  
OF THE CALIFORNIA OFFICE OF EMERGENCY  
SERVICES AND THE BOARD OF STATE AND  
COMMUNITY CORRECTIONS GRANT EXPENDITURES**

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**COUNTY OF NAPA**

Schedule of the California Office of Emergency Services  
and the Board of State and Community Corrections Grant Expenditures  
For the Year Ended June 30, 2015

Program	Expenditures Claimed			Share of Expenditures Current Year		
	For the Period Through June 30, 2014	For the Year Ended June 30, 2015	Cumulative As of June 30, 2015	Federal Share	State Share	County Share
<b>BSCC 628-13 Anti-Drug Abuse Enforcement Team Program</b>						
Personal services	\$ 32,590	\$ --	\$ 32,590	\$ --	\$ --	\$ --
Operating expenses	58,358	14,935	73,293	14,935	--	--
Equipment	--	--	--	--	--	--
<b>Totals</b>	<b>\$ 90,948</b>	<b>\$ 14,935</b>	<b>\$ 105,883</b>	<b>\$ 14,935</b>	<b>\$ --</b>	<b>\$ --</b>
<b>UV14050280 - Unserved/Underserved Victim Advocacy &amp; Outreach</b>						
Personal services	\$ --	\$ 117,355	\$ 117,355	\$ 96,862	\$ --	\$ 20,493
Operating expenses	--	10,628	10,628	--	--	10,628
Equipment	--	--	--	--	--	--
<b>Totals</b>	<b>\$ --</b>	<b>\$ 127,983</b>	<b>\$ 127,983</b>	<b>\$ 96,862</b>	<b>\$ --</b>	<b>\$ 31,121</b>
<b>UV13040280 - Unserved/Underserved Victim Advocacy &amp; Outreach</b>						
Personal services	\$ 109,646	\$ 34,227	\$ 143,873	\$ 33,893	\$ --	\$ 334
Operating expenses	12,377	--	12,377	--	--	--
Equipment	--	--	--	--	--	--
<b>Totals</b>	<b>\$ 122,023</b>	<b>\$ 34,227</b>	<b>\$ 156,250</b>	<b>\$ 33,893</b>	<b>\$ --</b>	<b>\$ 334</b>
<b>VW14050280 - Victim/Witness Assistance</b>						
Personal services	\$ --	\$ 157,897	\$ 157,897	\$ 77,222	\$ 80,675	\$ --
Operating expenses	--	10,559	10,559	--	10,559	--
Equipment	--	--	--	--	--	--
<b>Totals</b>	<b>\$ --</b>	<b>\$ 168,456</b>	<b>\$ 168,456</b>	<b>\$ 77,222</b>	<b>\$ 91,234</b>	<b>\$ --</b>