

COUNTY OF NAPA
SINGLE AUDIT REPORT
JUNE 30, 2021

**COUNTY OF NAPA
SINGLE AUDIT REPORT
FOR THE YEAR ENDED JUNE 30, 2021**

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REPORTS

**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**

The Honorable 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, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the County of Napa, California (the County), as of and for the year ended June 30, 2021, 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 29, 2021.

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) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

This report is intended 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 County's internal control and compliance. Accordingly, this report is not suitable for any other purpose.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION
Brown Armstrong
Accountancy Corporation

Bakersfield, California
December 29, 2021

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR
EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

The Honorable 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, California's (the County) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have direct and material effect on each of the County's major federal programs for the year ended June 30, 2021. 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 federal statutes, regulations, and the terms and conditions of its federal awards 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 the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

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 our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

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

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

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the County, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated December 29, 2021, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements.

The accompanying Schedule of Expenditures of Federal Awards and Supplementary Schedule of the California Office of Emergency Services and the Board of State and Community Corrections Grant Expenditures are presented for purposes of additional analysis as required by the Uniform Guidance and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards and Supplementary Schedule of the California Office of Emergency Services and the Board of State and Community Corrections Grant Expenditures are fairly stated in all material respects in relation to the financial statements as a whole.

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

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

*Brown Armstrong
Accountancy Corporation*

Bakersfield, California
January 6, 2022

SCHEDULE

County of Napa
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing	Pass-Through Grant Award Number	Expenditures	Expenditures to Subrecipients
U.S. Department of Agriculture				
Passed through the State Department of Food and Agriculture:				
Plant and Animal Disease, Pest Control, and Animal Care:				
European Grapevine Moth - Detection	10.025	19-0994-031-SF	\$ 119,649	\$ -
European Grapevine Moth - Detection	10.025	20-1036-023-SF	170,167	-
County GWSS Program	10.025	19-0727-018-SF	184,998	-
Asian Citrus Psyllid	10.025	20-0709-021-SF	13,976	-
Exotic Pest Detection Trapping	10.025	20-0132	245,579	-
Light Brown Apple Moth	10.025	20-0270-035-SF	239	-
Sudden Oak Death - Quarantine	10.025	20-0506-024-SF	838	-
Subtotal 10.025			<u>735,446</u>	<u>-</u>
Passed through the State Department of Education:				
School Breakfast Program	10.553	2012-SN-28-R	6,224	-
National School Lunch Program	10.555	2012-SN-28-R	11,743	-
Subtotal 10.553 and 10.555 (Child Nutrition Cluster)			<u>17,967</u>	<u>-</u>
Passed through the State Department of Public Health:				
WIC Supplemental Nutrition Program	10.557	19-10164	920,072	-
WIC Farmer's Market Nutrition Program (FMNP)	10.572	19-10164	81	-
Nutrition Education and Obesity Prevention	10.561	19-10375	138,043	133,498
Passed through the State Department of Social Services:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	-	3,096,267	-
Subtotal 10.561			<u>3,234,310</u>	<u>133,498</u>
Total U.S. Department of Agriculture			<u>4,907,876</u>	<u>133,498</u>
U.S. Department of Housing and Urban Development				
Direct Programs:				
Continuum of Care Planning				
Homeless Management Information System (HMIS) 2019	14.267	CA1482L9T171904	19,054	-
Transitional Residential Alliance and Integrated Network (TRAIN) - Home to Stay 2018	14.267	CA0289L9T171910	35,887	-
Transitional Residential Alliance and Integrated Network (TRAIN) - Home to Stay 2019	14.267	CA0293L9T171811	10,957	10,957
Transitional Residential Alliance and Integrated Network (TRAIN) - Home to Stay 2019	14.267	CA0293L9T171912	105,371	105,371
Subtotal 14.267			<u>171,269</u>	<u>116,328</u>
Permanent Supportive Housing Consolidated 2019	14.273	CA1415L9T171904	97,698	97,698
Passed through the State of Department of Housing and Community Development:				
Emergency Solutions Grant Program (ESG)	14.231	18-ESG-12351	116,787	116,787
Emergency Solutions Grant Competitive Program (ESG-C)	14.231	18-ESG-12352	53,170	53,170
COVID-19 Emergency Solutions Grant Coronavirus Aid, Relief, and Economic Security Act (CARES)	14.231	ESG-CV	840,899	207,968
Subtotal 14.231			<u>1,010,856</u>	<u>377,925</u>
Total U.S. Department of Housing and Urban Development			<u>1,279,823</u>	<u>591,951</u>
U.S. Department of the Interior				
Direct Programs:				
Payment in Lieu of Taxes (PILT)	15.226	-	171,918	-
National Wildlife Refuge Fund	15.659	-	1,370	-
Passed through the State Controller's Office				
Federal Grazing Fee	15.227	-	391	-

See Accompanying Notes to Schedule of Expenditures of Federal Awards.

County of Napa
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing	Pass-Through Grant Award Number	Expenditures	Expenditures to Subrecipients
U.S. Department of Justice				
Direct Programs:				
Domestic Cannabis Eradication/Suppression Program (DCESP)	16.U01	2020-29	16,662	-
Domestic Cannabis Eradication/Suppression Program (DCESP)	16.U02	2021-30	29,072	-
Subtotal 16.000			45,734	-
COVID-19 Coronavirus Emergency Supplemental Funding Program	16.034	2020-VD-BX-1625	24,545	-
Passed through Governor's Office of Emergency Services, California:				
Napa Victim/Witness Assistance	16.575	VW19100280	67,652	-
Napa Victim/Witness Assistance	16.575	VW20110280	211,953	-
Unserved/Underserved Victim Advocacy & Outreach	16.575	UV19040280	102,731	-
Unserved/Underserved Victim Advocacy & Outreach	16.575	UV20050280	98,294	-
Unserved/Underserved Victim Advocacy & Outreach	16.575	UV19020280	52,963	-
Unserved/Underserved Victim Advocacy & Outreach	16.575	UV20030280	73,158	-
County Victim Services Program	16.575	XC19020280	20,842	-
County Victim Services Program	16.575	XC20030280	59,181	-
Child Advocacy Center Program	16.575	KC19030280	148,133	-
Child Advocacy Center Program	16.575	KC20040280	48,743	-
Subtotal 16.575			883,650	-
Passed through the State Board of State and Community Corrections:				
Mental Health Training Grant (JAG) - Probation	16.738	BSCC 0154-18-MH	6,305	-
Total U.S. Department of Justice			960,234	-
U.S. Department of Labor				
Passed through the Workforce Alliance of the North Bay (WANB):				
WIOA Adult Program	17.258	180189B	110,914	-
WIOA Youth Activities	17.259	180189B	100,443	-
WIOA Dislocated Workers	17.278	180189B	216,756	-
Employment Recovery National Dislocated Worker	17.278	180189B	146,782	-
Subtotal 17.258, 17.259, and 17.278 (WIOA Cluster)			574,895	-
Total U.S. Department of Labor			574,895	-
U.S. Department of Transportation				
Direct Programs:				
Airport Improvement Program	20.106	3-06-0162-042-2020	2,975,306	-
Airport Improvement Program	20.106	3-06-0162-044-2021	57,000	-
Subtotal 20.106			3,032,306	-
Passed through the State Department of Transportation:				
Highway Planning and Construction - Dry Creek Road	20.205	BRLO-5921 (061)	122,520	-
Highway Planning and Construction - Greenwood Ave over Garnett Creek	20.205	BRLO-5921 (068)	130,949	-
Highway Planning and Construction - Chiles-Pope Valley Road	20.205	BRLS-5921 (074)	34,485	-
Highway Planning and Construction - Silverado Trail Guardrail	20.205	HSIPL-5921 (079)	2,868	-
Highway Planning and Construction - Silverado Trail	20.205	HSIPL-5921 (080)	2,524	-
Highway Planning and Construction - 2014 Earthquake - Oak Knoll/Old Sonoma Road	20.205	ER-26E0(001)	518	-
Highway Planning and Construction - 2014 Earthquake - Yountville Crossroad Bridge	20.205	ER-26E0(004)	254,735	-
Highway Planning and Construction - 2014 Earthquake - Silverado Trail Bridge at Taplin Road	20.205	ER-26E0(005)	22,951	-
Highway Planning and Construction - 2014 Earthquake - Silverado Trail Bridge at MPM 26.5	20.205	ER-26E0(006)	25,636	-
Highway Planning and Construction - 2020 LNU Fire - Guardrails	20.205	ER-15A5(020)	13,373	-
Highway Planning and Construction - 2020 Glass - Guardrails	20.205	ER-15A6(006)	7,640	-
Highway Planning and Construction - 2020 Glass - Deerpark Retaining Wall	20.205	ER-15A6(003)	134,048	-
Highway Planning and Construction - 2020 Glass - Silverado Trail Culvert	20.205	ER-15A6(007)	96,995	-
Highway Planning and Construction - Local Roadway Safety Plan	20.205	LRSP-5921 (081)	62,563	-
Subtotal 20.205			911,805	-
Total U.S. Department of Transportation			3,944,111	-

See Accompanying Notes to Schedule of Expenditures of Federal Awards.

County of Napa
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing	Pass-Through Grant Award Number	Expenditures	Expenditures to Subrecipients
U.S. Department of the Treasury				
Passed through the State Department of Finance: COVID-19 Coronavirus Relief Fund (CARES)	21.019	-	5,233,922	-
Total U.S. Department of the Treasury			5,233,922	-
U.S. Institute of Museum and Library Services				
Passed through the State Library:				
Cultivating Racial Equity and Inclusion Initiative	45.310	-	1,000	-
Memory Lab	45.310	40-9107	3,132	-
Crisis Collection	45.310	-	4,999	-
Total U.S. Institute of Museum and Library Services			9,131	-
U.S. Environmental Protection Agency				
Direct Programs:				
SF Bay Water Quality Improvement Fund - Napa River	66.126	W9-99T24201	18,834	-
SF Bay Water Quality Improvement Fund - Napa River	66.126	W9-99T70901	55,827	-
SF Bay Water Quality Improvement Fund - Napa River	66.126	W9-99T87101	654,751	-
Subtotal 66.126			729,412	-
Passed through the State Water Resources Control Board: Napa River Restoration Oakville to Oak Knoll Project	66.460	D201313207	253,722	-
Total U.S. Environmental Protection Agency			983,134	-
U.S. Election Assistance Commission				
Passed through the Secretary of State:				
Voting System Replacement	90.401	18G30128	158,050	-
COVID-19 HAVA CARES	90.404	20G26128	238,360	-
Total U.S. Election Assistance Commission			396,410	-
U.S. Department of Health and Human Services				
Direct Programs:				
COVID-19 CARES Provider Relief	93.498	-	169,770	-
Passed through the State Department of Public Health:				
Centers For Disease Control and Prevention: Bioterrorism	93.069	17-10176	182,652	-
COVID-19 Hospital Preparedness (HPP) Supplemental Funding	93.074	COVID-19-2802	129,881	-
Tuberculosis Grant	93.116	-	16,513	-
Immunization Subvention	93.268	17-10329	114,567	-
COVID-19 ELC CARES Guidance	93.323	6NU50CK00053-9-01-08 DHHS-CDC	55,272	-
COVID-19 PHEP Crisis Response	93.354	COVID-19-28	301,339	-
COVID-19 ELC Enhancing Detection Funding	93.521	COVID-19ELC28	157,068	-
COVID-19 ELC Enhancing Detection Expansion Funding	93.521	COVID-19ELC86	1,582	-
Subtotal 93.521			158,650	-
Hospital Preparedness Program (HPP)	93.889	17-10176	69,689	-
HIV Care (ADAP)	93.917	20-10112	5,640	-
Maternal, Child and Adolescent Health (MCAH)	93.994	202028	102,935	-
Passed through the State Department of Health Care Services:				
Projects for Assistance in Transition from Homelessness (PATH)	93.150	200339B	41,475	-
California Children's Services - Administrative (CHIP) Title XXI (OTLICP)	93.767	-	79,762	-

See Accompanying Notes to Schedule of Expenditures of Federal Awards.

County of Napa
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing	Pass-Through Grant Award Number	Expenditures	Expenditures to Subrecipients
U.S. Department of Health and Human Services (Continued)				
Passed through the State Department of Health Care Services: (Continued)				
Medical Assistance Programs				
Child Health and Disability Prevention (CHDP)	93.778	-	95,610	-
Health Care Program for Children in Foster Care (HCPCFC)	93.778	-	64,182	-
California Children's Services - Administrative (Title XIX) MC Children	93.778	-	226,241	-
County-Based Medi-Cal Administrative Activities	93.778	19-96015	1,007,563	-
Mental Health Medi-Cal Administrative Activities	93.778	-	220,000	-
Mental Health Medi-Cal Billing Administration	93.778	-	650,000	-
Alcohol and Drug Medi-Cal Billing Administration	93.778	-	35,000	-
Medi-Cal Utilization Review	93.778	-	800,000	-
Medi-Cal Eligibility Determination - Social Services	93.778	-	3,104,447	-
Adult Protective Service (APSCSBG)	93.778	-	591,720	-
In-Home Supportive Services Administrative (IHSS)	93.778	-	1,375,160	-
Child Welfare Services (CWS)	93.778	-	1,775,003	-
Passed through the State Department of Veterans Affairs:				
Veteran's Medi-Cal Cost Avoidance	93.778	-	4,411	-
Subtotal 93.778			<u>9,949,337</u>	-
Passed through the Napa County Office of Education:				
Strategic Prevention Framework - Partnerships for Success	93.243	200340B	1,319	-
Passed through the State Department of Health Care Services:				
Substance Abuse and Mental Health Services Administration Programs:				
Block Grants for Community Mental Health Services	93.958	210061B	550,893	389,313
Block Grants for Prevention and Treatment of Substance Abuse (SAPT)	93.959	17-94145	656,727	370,096
Passed through the State Department of Social Services:				
Kin-Gap Assistance	93.090	-	78,298	-
Promoting Safe and Stable Families	93.556	-	70,719	-
Temporary Assistance for Needy Families:				
CalWORKS - Administrative	93.558	-	3,589,786	194,574
Emergency Assistance TANF	93.558	-	430,618	-
Kin-Gap - Administrative	93.558	-	1,002	-
Subtotal 93.558			<u>4,021,406</u>	<u>194,574</u>
Community-Based Child Abuse Prevention Grants (CBCAP)	93.590	-	14,648	14,648
Adoption and Legal Guardianship Incentive Payments Program	93.603	-	29,245	-
Child Welfare Services - IV-B	93.645	-	36,766	2,838
Foster Care - Title IV-E:				
Foster Care - Title IV-E - Social Services	93.658	-	2,947,777	717,641
Foster Care - Title IV-E - Probation	93.658	-	118,894	-
Subtotal 93.658			<u>3,066,671</u>	<u>717,641</u>
Adoption Assistance	93.659	-	2,145,571	-
Licensing Title XX	93.667	-	90,832	-
Foster Care Assistance Title XX	93.667	-	120,995	-
In-Home Supportive Services (Public Authority)	93.667	-	490,156	-
Subtotal 93.667			<u>701,983</u>	-
Chafee Foster Care Independence Program	93.674	-	36,121	33,600
Passed through the State Department of Child Support Services:				
Child Support Enforcement	93.563	-	2,355,923	-
Total U.S. Department of Health and Human Services			<u>25,143,772</u>	<u>1,722,710</u>

See Accompanying Notes to Schedule of Expenditures of Federal Awards.

County of Napa
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing	Pass-Through Grant Award Number	Expenditures	Expenditures to Subrecipients
Total U.S. Department of Homeland Security				
Passed through Governor's Office of Emergency Services, California:				
2014 South Napa Earthquake	97.036	FEMA-4193-DR-CA	330,596	-
2017 Storm 4301	97.036	FEMA-4301-DR-CA	190,151	-
2017 Storm 4305	97.036	FEMA-4305-DR-CA	57,342	-
2017 Storm 4308	97.036	FEMA-4308-DR-CA	472,497	-
2019 Storm 4434	97.036	FEMA-4434-DR-CA	205,293	-
2020 LNU Lightning Complex	97.036	FEMA-4558-DR-CA	2,282,678	-
2020 Glass Fire	97.036	FEMA-4569-DR-CA	1,708,541	-
Subtotal 97.036			<u>5,247,098</u>	-
Hazard Mitigation Grants Program	97.039	FEMA-4301-75-12R	35,616	-
Emergency Management Performance Grant	97.042	2019-0003	129,147	-
Emergency Management Performance Grant	97.042	2020-0019	537	-
Emergency Management Performance Grant	97.042	2020-0006	586	-
Subtotal 97.042			<u>130,270</u>	-
Homeland Security Grant Program	97.067	2017-0083	1,844	-
Homeland Security Grant Program	97.067	2018-0054	137,727	-
Homeland Security Grant Program	97.067	2019-0035	144,453	-
Homeland Security Grant Program	97.067	2020-0095	683	-
Passed through the City and County of San Francisco:				
Urban Areas Security Initiative Program (UASI)	97.067	2019-0035	38,572	-
Subtotal 97.067			<u>323,279</u>	-
Total U.S. Department of Homeland Security			<u>5,736,263</u>	-
Total Expenditures of Federal Awards Excluding Loans			<u>\$ 49,343,250</u>	<u>\$ 2,448,159</u>
<u>Beginning Federal Loan Balances With a Continuing Compliance Requirement</u>				
U.S. Department of Agriculture				
Water and Waste Disposal Systems for Rural Communities (Water)	10.760	91-02	\$ 2,649,157	\$ -
Water and Waste Disposal Systems for Rural Communities (Sewer)	10.760	92-01	7,195,364	-
Subtotal 10.760			<u>9,844,521</u>	-
Federal Loan Balances With a Continuing Compliance Requirement			<u>9,844,521</u>	-
Total Expenditures of Federal Awards Including Loans			<u>\$ 59,187,771</u>	<u>\$ 2,448,159</u>
<u>Non-Cash Assistance</u>				
U.S. Department of Agriculture				
Passed through the State Department of Public Health:				
WIC Supplemental Nutrition Program - Vouchers Redeemed	10.557	19-10164	\$ 1,057,741	\$ -
WIC Farmers' Market Nutrition Program (FMNP) - Vouchers Redeemed	10.572	19-10164	3,276	-
Total Value of Non-Cash Assistance			<u>\$ 1,061,017</u>	<u>\$ -</u>
Total Expenditures of Federal Awards Including Loans and Value of Non-Cash Assistance			<u>\$ 60,248,788</u>	<u>\$ 2,448,159</u>

See Accompanying Notes to Schedule of Expenditures of Federal Awards.

County of Napa
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2021

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), and National Wildlife Refuge Fund (15.659). For these programs, revenues received during the year are considered earned and are subsequently reported as expenditures. The information on this schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). 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 – INDIRECT COSTS

The County elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance for the following programs:

<u>Program Title</u>	<u>CFDA</u>	<u>Expenditures</u>
Napa Victim/Witness Assistance	16.575	\$ 67,652
Napa Victim/Witness Assistance	16.575	211,953
Unserved/Underserved Victim Advocacy & Outreach	16.575	102,731
Unserved/Underserved Victim Advocacy & Outreach	16.575	98,294
Unserved/Underserved Victim Advocacy & Outreach	16.575	52,963
Unserved/Underserved Victim Advocacy & Outreach	16.575	73,158
County Victim Services Program	16.575	20,842
County Victim Services Program	16.575	59,181
Child Advocacy Center Program	16.575	148,133
Child Advocacy Center Program	16.575	48,743
Project for Assistance in Transition from Homelessness (PATH)	93.150	41,475
COVID-19 ELC Enhancing Detection Funding	93.521	157,068

NOTE 5 – ASSISTANCE LISTING NUMBER

The assistance listing numbers, included in the accompanying SEFA, were determined based on the program name, review of the grant or contract information. Assistance listing numbers were previously known as Catalog of Federal Domestic Assistance (CFDA) numbers and are maintained on SAM.gov.

NOTE 6 – PASS-THROUGH ENTITIES' IDENTIFYING NUMBER

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

NOTE 7 – NON-CASH ASSISTANCE

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

10.557 WIC Supplemental Nutrition Program – Vouchers Redeemed totaling \$1,057,741 are reported at the value of client purchases of authorized food products.

10.572 WIC Farmers' Market Nutrition Program (FMNP) – Vouchers Redeemed totaling \$3,276 are reported at the value of client purchases of authorized food products.

NOTE 8 – LOANS OUTSTANDING

Water and Waste Disposal Systems for Rural Communities

Beginning in fiscal year 2012-13, the Napa Berryessa Resort Improvement District (NBRID) received a loan from the United States Department of Agriculture to fund water and wastewater improvements. The funding was provided by the Rural Utilities Service under Assistance Listing 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, 2021.

	<u>Water</u>	<u>Sewer</u>
Loan Balance, Outstanding July 1, 2020	\$ 2,649,157	\$ 7,195,364
Total Principal Repayments	<u>(49,000)</u>	<u>(134,000)</u>
Loan Balance, Outstanding June 30, 2021	<u>\$ 2,600,157</u>	<u>\$ 7,061,364</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	X21-5921 (084)	\$ 237,648
State Match	X21-5921 (084)	<u>100,000</u>
Total		<u>\$ 337,648</u>

NOTE 10 – WHOLE PERSON CARE

Napa County is participating in a Whole Person Care (WPC) Pilot Program with the State of California Department of Health Care Services. Per the agreement, the overarching goal of the WPC program is, "...the coordination of health, behavioral health, and social services, as applicable, in a patient-centered manner with the goals of improved beneficiary health and wellbeing through more efficient and effective use of resources." The original agreement was entered into on November 21, 2016 and will continue through December 31, 2021.

Although Napa County is receiving this money through the State of California, the original source of the funding is Federal. For the year ending June 30, 2020, Napa County expended \$3,606,985 of WPC funds. The Whole Person Care Pilot Program Team repeatedly issued guidance informing lead entities (including Napa County) that they had determined recipients to be contractors rather than subrecipients. For this reason, we are not reporting our WPC expenditures on the SEFA. However, we are treating our subcontractors as subrecipients and are monitoring them accordingly.

NOTE 11 – PROVIDER RELIEF FUND

The amount reported in the SEFA for the Provider Relief Fund (PRF) is based on what will be reported in the PRF Report for the calendar year ending December 31, 2020. The PRF report will be filed before the March 31, 2022 deadline.

FINDINGS AND QUESTIONED COSTS

County of Napa
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2021

SECTION 1

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

1. Type of auditor's report issued: Unmodified
2. Internal control over financial reporting:
- a. Material weakness identified? ___ Yes X No
- b. Significant deficiencies identified not considered to be material weaknesses? ___ Yes X No
3. Noncompliance material to financial statements noted? ___ Yes X No

Federal Awards

1. Internal control over major federal programs:
- a. Material weakness identified? ___ Yes X No
- b. Significant deficiencies identified not considered to be material weaknesses? ___ Yes X 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 the Uniform Guidance? ___ Yes X No

4. Identification of major programs:

<u>Assistance Listing Numbers</u>	<u>Name of Federal Program or Cluster</u>
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program
14.231	COVID-19 Emergency Solutions Grant Program
21.019	COVID-19 Coronavirus Relief Fund (CARES)
93.659	Adoption Assistance
97.036	Disaster Grants – Public Assistance

5. Dollar threshold used to distinguish between Type A and Type B programs: \$1,807,464
6. Auditee qualified as low-risk auditee under the Uniform Guidance? X Yes ___ No

County of Napa
Schedule of Findings and Questioned Costs (Continued)
For the Year Ended June 30, 2021

SECTION 2

FINANCIAL STATEMENT FINDINGS

None noted.

SECTION 3

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None noted.

**County of Napa
Summary Schedule of Prior Year Audit Findings
For the Year Ended June 30, 2021**

None.

County of Napa
Supplementary Schedule of the California Office of Emergency Services
and the Board of State and Community Corrections Grant Expenditures
For the Year Ended June 30, 2021

Program	Expenditures Claimed			Share of Expenditures Current Year		
	For the Period through June 30, 2020	For the Year Ended June 30, 2021	Cumulative as of June 30, 2021	Federal Share	State Share	County Share
Victim Witness Assistance Program; VW18090280						
Personnel services	\$ 319,147	\$ -	\$ 319,147	\$ -	\$ -	\$ -
Operating expenses	74,821	-	74,821	-	-	-
Totals	\$ 393,968	\$ -	\$ 393,968	\$ -	\$ -	\$ -
Victim Witness Assistance Program; VW19010280						
Personnel services	\$ 168,500	\$ 64,184	\$ 232,684	\$ 64,184	\$ -	\$ -
Operating expenses	46,846	18,917	65,763	3,468	15,449	-
Totals	\$ 215,346	\$ 83,101	\$ 298,447	\$ 67,652	\$ 15,449	\$ -
Victim Witness Assistance Program; VW20110280						
Personnel services	\$ -	\$ 186,996	\$ 186,996	\$ 153,754	\$ 33,242	\$ -
Operating expenses	-	58,199	58,199	58,199	-	-
Totals	\$ -	\$ 245,195	\$ 245,195	\$ 211,953	\$ 33,242	\$ -
Unserviced/Underserved Victim Advocacy and Outreach Program; UV18030280						
Personnel services	\$ 151,270	\$ -	\$ 151,270	\$ -	\$ -	\$ -
Operating expenses	30,344	-	30,344	-	-	-
Totals	\$ 181,614	\$ -	\$ 181,614	\$ -	\$ -	\$ -
Unserviced/Underserved Victim Advocacy and Outreach Program; UV19040280						
Personnel services	\$ 98,108	\$ 89,929	\$ 188,037	\$ 86,276	\$ -	\$ 3,653
Operating expenses	24,126	22,335	46,461	16,455	-	5,880
Totals	\$ 122,234	\$ 112,264	\$ 234,498	\$ 102,731	\$ -	\$ 9,533
Unserviced/Underserved Victim Advocacy and Outreach Program; UV20050280						
Personnel services	\$ -	\$ 78,013	\$ 78,013	\$ 78,013	\$ -	\$ -
Operating expenses	-	20,281	20,281	20,281	-	-
Totals	\$ -	\$ 98,294	\$ 98,294	\$ 98,294	\$ -	\$ -
Unserviced/Underserved Victim Advocacy and Outreach Program; UV19020280						
Personnel services	\$ 62,540	\$ 54,452	\$ 116,992	\$ 50,094	\$ -	\$ 4,358
Operating expenses	15,592	9,911	25,503	2,869	-	7,042
Totals	\$ 78,132	\$ 64,363	\$ 142,495	\$ 52,963	\$ -	\$ 11,400
Unserviced/Underserved Victim Advocacy and Outreach Program; UV20030280						
Personnel services	\$ -	\$ 62,735	\$ 62,735	\$ 62,735	\$ -	\$ -
Operating expenses	-	10,423	10,423	10,423	-	-
Totals	\$ -	\$ 73,158	\$ 73,158	\$ 73,158	\$ -	\$ -
Unserviced/Underserved Victim Advocacy (XV) and Outreach Program; XV15010280						
Personnel services	\$ 298,456	\$ -	\$ 298,456	\$ -	\$ -	\$ -
Operating expenses	28,518	-	28,518	-	-	-
Totals	\$ 326,974	\$ -	\$ 326,974	\$ -	\$ -	\$ -
County Victim Services Program; XC16010280						
Personnel services	\$ 166,028	\$ -	\$ 166,028	\$ -	\$ -	\$ -
Operating expenses	161,193	-	161,193	-	-	-
Totals	\$ 327,221	\$ -	\$ 327,221	\$ -	\$ -	\$ -
County Victim Services Program; XC19020280						
Personnel services	\$ 1,253	\$ 13,056	\$ 14,309	\$ 13,056	\$ -	\$ -
Operating expenses	8,584	7,786	16,370	7,786	-	-
Totals	\$ 9,837	\$ 20,842	\$ 30,679	\$ 20,842	\$ -	\$ -

County of Napa
Supplementary Schedule of the California Office of Emergency Services
and the Board of State and Community Corrections Grant Expenditures (Continued)
For the Year Ended June 30, 2021

Program	Expenditures Claimed			Share of Expenditures Current Year		
	For the Period through June 30, 2020	For the Year Ended June 30, 2021	Cumulative as of June 30, 2021	Federal Share	State Share	County Share
County Victim Services Program; XC20030280						
Personnel services	\$ -	\$ 10,885	\$ 10,885	\$ 10,885	\$ -	\$ -
Operating expenses	-	48,296	48,296	48,296	-	-
Totals	\$ -	\$ 59,181	\$ 59,181	\$ 59,181	\$ -	\$ -
County Victim Services Program; KC18020280						
Personnel services	\$ 14,473	\$ -	\$ 14,473	\$ -	\$ -	\$ -
Operating expenses	187,337	-	187,337	-	-	-
Totals	\$ 201,810	\$ -	\$ 201,810	\$ -	\$ -	\$ -
County Victim Services Program; KC19030280						
Personnel services	\$ 4,192	\$ -	\$ 4,192	\$ -	\$ -	\$ -
Operating expenses	34,641	148,483	183,124	148,133	-	350
Totals	\$ 38,833	\$ 148,483	\$ 187,316	\$ 148,133	\$ -	\$ 350
County Victim Services Program; KC20040280						
Personnel services	\$ 4,192	\$ 4,645	\$ 8,837	\$ 4,645	\$ -	\$ -
Operating expenses	34,641	44,098	78,739	44,098	-	-
Totals	\$ 38,833	\$ 48,743	\$ 87,576	\$ 48,743	\$ -	\$ -
Family Justice Center Program; FJ18010280						
Personnel services	\$ 12,267	\$ -	\$ 12,267	\$ -	\$ -	\$ -
Operating expenses	145,059	203,846	348,905	-	203,846	-
Totals	\$ 157,326	\$ 203,846	\$ 361,172	\$ -	\$ 203,846	\$ -