

COUNTY OF NAPA
SINGLE AUDIT REPORT
JUNE 30, 2022

**COUNTY OF NAPA
SINGLE AUDIT REPORT
FOR THE YEAR ENDED JUNE 30, 2022**

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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, 2022, 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 30, 2022.

Report on 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 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. 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 or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

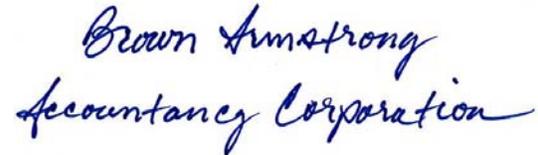
As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material 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

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

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

A handwritten signature in blue ink that reads "Brown Armstrong Accountancy Corporation". The signature is written in a cursive, flowing style.

Bakersfield, California
December 30, 2022

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH
MAJOR FEDERAL 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

Opinion on Each Major Federal Program

We have audited the County of Napa, California's (the County) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *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, 2022. 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.

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, 2022.

Basis for Opinion on Each Major Federal Program

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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 a 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated December 30, 2022, which contained unmodified opinions on those financial statements. Our audit was performed 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 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 basic financial statements as a whole.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Brown Armstrong
Accountancy Corporation

Bakersfield, California
March 2, 2023

SCHEDULE

County of Napa
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

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:				
European Grapevine Moth - Detection	10.025	20-1036-023-SF	\$ 68,821	\$ -
European Grapevine Moth - Detection	10.025	21-0595-015-SF	150,211	-
County GWSS Program	10.025	19-0727-018-SF	184,992	-
Asian Citrus Psyllid	10.025	21-0516-010-SF	19,676	-
Exotic Pest Detection Trapping	10.025	20-0132-1	262,682	-
Subtotal 10.025			<u>686,382</u>	<u>-</u>
Passed through the State Department of Education:				
School Breakfast Program	10.553	2012-SN-28-R	8,159	-
National School Lunch Program	10.555	2012-SN-28-R	15,506	-
Subtotal 10.553 and 10.555 (Child Nutrition Cluster)			<u>23,665</u>	<u>-</u>
Passed through the State Department of Public Health:				
WIC Supplemental Nutrition Program	10.557	19-10164	936,704	-
WIC Farmer's Market Nutrition Program (FMNP)	10.572	19-10164	500	-
Nutrition Education and Obesity Prevention	10.561	19-10375	127,347	122,798
Passed through the State Department of Social Services:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	-	3,767,801	-
Subtotal 10.561 (SNAP Cluster)			<u>3,895,148</u>	<u>122,798</u>
Total U.S. Department of Agriculture			<u>5,542,399</u>	<u>122,798</u>
U.S. Department of Housing and Urban Development				
Direct Programs:				
Continuum of Care Planning	14.267	CA1858L9T171900	21,542	21,542
Continuum of Care Planning	14.267	CA1933L9T172000	22,620	22,620
Homeless Management Information System (HMIS) 2020	14.267	CA0289L9T172011	17,227	17,227
Homeless Management Information System (HMIS) 2021	14.267	CA0289L9T172112	17,755	17,755
Home to Stay 2020	14.267	CA0293L9T172013	139,352	139,352
Subtotal 14.267			<u>218,496</u>	<u>218,496</u>
Permanent Supportive Housing Consolidated 2019	14.273	CA1415L9T171904	9,563	9,563
Permanent Supportive Housing Consolidated 2020	14.273	CA1415L9T172005	118,563	118,563
Coordinated Assessments 2020	14.273	CA1482L9T172005	19,054	19,054
Subtotal 14.273			<u>147,180</u>	<u>147,180</u>
Passed through the State Department of Housing and Community Development:				
Emergency Solutions Grant Program (ESG)	14.231	18-ESG-12351	27,290	27,290
Emergency Solutions Grant Program (ESG)	14.231	19-ESG-13151	51,858	51,858
Emergency Solutions Grant Program (ESG)	14.231	20-ESG-15593	47,029	47,029
COVID-19 Emergency Solutions Grant Coronavirus Aid, Relief, and Economic Security Act (CARES)	14.231	20ESGCV1-00028	496,716	-
Subtotal 14.231			<u>622,893</u>	<u>126,177</u>
Total U.S. Department of Housing and Urban Development			<u>988,569</u>	<u>491,853</u>
U.S. Department of the Interior				
Direct Programs:				
Payment in Lieu of Taxes (PILT)	15.226	-	177,267	-
Recreation Resources Management - Lake Berryessa	15.524	R22AG00192	235,433	-
Passed through the State Controller's Office:				
Federal Grazing Fee	15.227	-	124	-
Total U.S. Department of the Interior			<u>412,824</u>	<u>-</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, 2022

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	2021-30	30,617	-
Domestic Cannabis Eradication/Suppression Program (DCESP)	16.U02	2022-30	30,238	-
Subtotal 16.000			<u>60,855</u>	-
COVID-19 Coronavirus Emergency Supplemental Funding Program	16.034	2020-VD-BX-1625	9,870	-
Passed through Governor's Office of Emergency Services, California:				
Napa Victim/Witness Assistance	16.575	VW20110280	92,016	-
Napa Victim/Witness Assistance	16.575	VW21120280	156,551	-
Unserved/Underserved Victim Advocacy and Outreach	16.575	UV20050280	102,965	-
Unserved/Underserved Victim Advocacy and Outreach	16.575	UV20030280	59,146	-
Unserved/Underserved Victim Advocacy and Outreach	16.575	UV21040280	22,845	-
Unserved/Underserved Victim Advocacy and Outreach	16.575	UV21060280	45,220	-
County Victim Services Program	16.575	XC20030280	53,422	-
County Victim Services Program	16.575	XC21040280	19,285	-
Child Advocacy Center Program	16.575	KC20040280	157,257	-
Child Advocacy Center Program	16.575	KC21050280	1,511	-
Subtotal 16.575			<u>710,218</u>	-
Total U.S. Department of Justice			<u>780,943</u>	-
U.S. Department of Transportation				
Direct Programs:				
Airport Improvement Program	20.106	3-06-0162-042-2020	252,198	-
Airport Improvement Program	20.106	3-06-0162-045-2022	148,000	-
Subtotal 20.106			<u>400,198</u>	-
Passed through the State Department of Transportation:				
Highway Planning and Construction - Dry Creek Road	20.205	BRLO-5921 (061)	522,913	-
Highway Planning and Construction - Greenwood Ave over Garnett Creek	20.205	BRLO-5921 (068)	135,075	-
Highway Planning and Construction - Chiles-Pope Valley Road	20.205	BRLS-5921 (074)	164,181	-
Highway Planning and Construction - Silverado Trail Guardrail	20.205	HSIPL-5921 (079)	22,345	-
Highway Planning and Construction - Silverado Trail	20.205	HSIPL-5921 (080)	25,321	-
Highway Planning and Construction - 2020 LNU Fire - Guardrails	20.205	ER-15A5(020)	1,103,158	-
Highway Planning and Construction - 2020 Glass - Guardrails	20.205	ER-15A6(006)	825,868	-
Highway Planning and Construction - 2020 Glass - Silverado Trail Culvert	20.205	ER-15A6(007)	4,545	-
Subtotal 20.205 (Highway Planning and Construction Cluster)			<u>2,803,406</u>	-
Total U.S. Department of Transportation			<u>3,203,604</u>	-
U.S. Department of the Treasury				
Direct Programs:				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (ARPA)	21.027	-	14,447,925	-
Total U.S. Department of the Treasury			<u>14,447,925</u>	-
U.S. Institute of Museum and Library Services				
Passed through the State Library:				
Memory Lab	45.310	40-9107	12,257	-
Total U.S. Institute of Museum and Library Services			<u>12,257</u>	-
U.S. Environmental Protection Agency				
Direct Programs:				
SF Bay Water Quality Improvement Fund - Napa River	66.126	W9-99T70901	57,881	-
SF Bay Water Quality Improvement Fund - Napa River	66.126	W9-99T87101	2,500	-
Subtotal 66.126			<u>60,381</u>	-
Passed through the State Water Resources Control Board:				
Napa River Restoration Oakville to Oak Knoll Project	66.460	D201313207	509,278	-
Total U.S. Environmental Protection Agency			<u>569,659</u>	-
U.S. Election Assistance Commission				
Passed through the Secretary of State:				
Voting System Replacement	90.401	18G30128	236,390	-
Total U.S. Election Assistance Commission			<u>236,390</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, 2022

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				
Passed through the State Department of Public Health:				
Centers For Disease Control and Prevention: Bioterrorism	93.069	17-10176	131,038	-
Tuberculosis Grant	93.116	-	43,874	-
Immunization Subvention	93.268	17-10329	517,667	68,433
COVID-19 ELC Detection and Mitigation of COVID-19 in Confinement Facilities	93.323	ELCCON35	33,314	-
COVID-19 ELC CARES Guidance	93.323	6NU50CK00053-9-01-08 DHHS-CDC	148,338	-
Subtotal 93.323			181,652	-
COVID-19 PHEP Crisis Response	93.354	COVID-19-28	9,445	-
COVID-19 Public Health Workforce Development Supplemental Funding	93.354	WFD-028	12,604	-
Subtotal 93.354			22,049	-
COVID-19 California Equitable Recovery Initiative (CERI)	93.391	CERI-21-23-27	54,020	-
COVID-19 ELC Enhancing Detection Funding	93.521	COVID-19ELC28	1,289,369	-
COVID-19 ELC Enhancing Detection Expansion Funding	93.521	COVID-19ELC86	2,150,271	166,735
Subtotal 93.521			3,439,640	166,735
Hospital Preparedness Program (HPP)	93.889	17-10176	142,361	-
HIV Care (ADAP)	93.917	20-10112	15,740	-
Maternal, Child, and Adolescent Health (MCAH)	93.994	202128	102,049	-
Passed through the State Department of Health Care Services:				
Projects for Assistance in Transition from Homelessness (PATH)	93.150	200339B	43,033	-
California Children's Services - Administrative (CHIP) Title XXI (OTLICP)	93.767	-	87,691	-
Medical Assistance Programs				
Child Health and Disability Prevention (CHDP)	93.778	-	128,344	-
Health Care Program for Children in Foster Care (HCPFCF)	93.778	-	121,789	-
California Children's Services - Administrative (Title XIX) MC Children	93.778	-	311,054	-
County-Based Medi-Cal Administrative Activities	93.778	19-96015	948,502	-
Mental Health Medi-Cal Administrative Activities	93.778	-	272,597	-
Mental Health Medi-Cal Billing Administration	93.778	-	626,349	-
Alcohol and Drug Medi-Cal Billing Administration	93.778	-	230,559	-
Medi-Cal Utilization Review	93.778	-	811,055	-
Medi-Cal Eligibility Determination - Social Services	93.778	-	3,221,565	-
Adult Protective Service (APS/CSBG)	93.778	-	779,271	-
In-Home Supportive Services Administrative (IHSS)	93.778	-	1,843,999	-
Child Welfare Services (CWS)	93.778	-	1,928,829	-
Passed through the State Department of Veterans Affairs:				
Veteran's Medi-Cal Cost Avoidance	93.778	-	6,780	-
Subtotal 93.778 (Medicaid Cluster)			11,230,693	-
Passed through the Napa County Office of Education:				
Strategic Prevention Framework - Partnerships for Success	93.243	200340B	1,800	-
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	518,584	515,442
Block Grants for Prevention and Treatment of Substance Abuse (SAPT)	93.959	17-94145	606,510	467,999

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, 2022

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 Social Services:				
Kin-Gap Assistance	93.090	-	32,033	-
Promoting Safe and Stable Families	93.556	-	86,566	-
Temporary Assistance for Needy Families:				
CalWORKS - Administrative	93.558	-	3,978,507	219,563
Emergency Assistance TANF	93.558	-	430,618	29,850
Kin-Gap - Administrative	93.558	-	1,968	-
Subtotal 93.558			4,411,093	249,413
Community-Based Child Abuse Prevention Grants (CBCAP)	93.590	-	60,953	60,953
Adoption and Legal Guardianship Incentive Payments Program	93.603	-	2,904	-
Child Welfare Services - IV-B	93.645	-	37,124	37,124
Foster Care - Title IV-E:				
Foster Care - Title IV-E - Social Services	93.658	-	2,407,496	469,004
Foster Care - Title IV-E - Probation	93.658	-	105,226	-
Subtotal 93.658			2,512,722	469,004
Adoption Assistance	93.659	-	2,209,884	-
CWS Licensing Title XX	93.667	-	90,832	-
Foster Care Assistance Title XX	93.667	-	96,654	-
In-Home Supportive Services (Public Authority)	93.667	-	633,211	-
Subtotal 93.667			820,697	-
Chafee Foster Care Independence Program	93.674	-	40,419	23,272
COVID-19 Adult Protective Services	93.747	-	12,760	-
Passed through the State Department of Child Support Services:				
Child Support Enforcement	93.563	-	2,693,588	-
Total U.S. Department of Health and Human Services			30,059,144	2,058,375
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	471,252	-
2019 Storm 4434	97.036	FEMA-4434-DR-CA	41,401	-
2020 LNU Lightning Complex	97.036	FEMA-4558-DR-CA	547,718	-
2020 Glass Fire	97.036	FEMA-4569-DR-CA	798,687	-
Subtotal 97.036			1,859,058	-
Emergency Management Performance Grant	97.042	2020-0019	7,049	-
Emergency Management Performance Grant	97.042	2020-0006	27,431	-
Subtotal 97.042			34,480	-
Homeland Security Grant Program	97.067	2019-0035	78,778	-
Homeland Security Grant Program	97.067	2020-0095	104,427	-
Passed through the City and County of San Francisco:				
Urban Areas Security Initiative Program (UASI)	97.067	2020-0095	39,384	-
Subtotal 97.067			222,589	-
Total U.S. Department of Homeland Security			2,116,127	-
Total Expenditures of Federal Awards Excluding Loans			\$ 58,369,841	\$ 2,673,026

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, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing	Pass-Through Grant Award Number	Expenditures	Expenditures to Subrecipients
<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	\$ 2,600,157	\$ -
Water and Waste Disposal Systems for Rural Communities (Sewer)	10.760	92-01	7,061,364	-
Subtotal 10.760			9,661,521	-
Beginning Federal Loan Balances With a Continuing Compliance Requirement			9,661,521	-
Total Expenditures of Federal Awards Including Loans			\$ 68,031,362	\$ 2,673,026
<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	\$ 1,239,081	\$ -
WIC Farmers' Market Nutrition Program (FMNP) - Vouchers Redeemed	10.572	19-10164	2,835	-
Total Value of Non-Cash Assistance			\$ 1,241,916	\$ -
Total Expenditures of Federal Awards Including Loans and Value of Non-Cash Assistance			\$ 69,273,278	\$ 2,673,026

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, 2022

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) and Federal Grazing Fee (15.227). 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	\$ 92,016
Napa Victim/Witness Assistance	16.575	156,551
Unserved/Underserved Victim Advocacy and Outreach	16.575	102,965
Unserved/Underserved Victim Advocacy and Outreach	16.575	45,220
Child Advocacy Center Program	16.575	157,257
Child Advocacy Center Program	16.575	1,511
Projects for Assistance in Transition from Homelessness (PATH)	93.150	43,033

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 SEFA but not presented in the County’s basic financial statements:

10.557 WIC Supplemental Nutrition Program – Vouchers Redeemed totaling \$1,239,081 are reported at the value of client purchases of authorized food products.

10.572 WIC Farmers’ Market Nutrition Program (FMNP) – Vouchers Redeemed totaling \$2,835 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, 2022.

	<u>Water</u>	<u>Sewer</u>
Loan Balance, Outstanding July 1, 2021	\$ 2,600,157	\$ 7,061,364
Total Principal Repayments	<u>(51,000)</u>	<u>(138,000)</u>
Loan Balance, Outstanding June 30, 2022	<u>\$ 2,549,157</u>	<u>\$ 6,923,364</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	X22-5921 (087)	\$ 237,648
State Match	X22-5921 (087)	<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 ended on 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, 2022, Napa County expended \$1,118,646 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.

FINDINGS AND QUESTIONED COSTS

County of Napa
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2022

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>
21.027	COVID-19 Coronavirus State and Local Fiscal Recovery Funds (ARPA)
93.521	COVID-19 ELC Enhancing Detection Funding
93.558	Temporary Assistance for Needy Families
93.563	Child Support Enforcement
93.658	Foster Care

5. Dollar threshold used to distinguish between Type A and
Type B programs: \$2,078,189
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, 2022

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, 2022**

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, 2022

Program	Expenditures Claimed			Share of Expenditures Current Year		
	For the Period through June 30, 2021	For the Year Ended June 30, 2022	Cumulative as of June 30, 2022	Federal Share	State Share	County Share
Victim Witness Assistance Program; VW19010280						
Personnel services	\$ 232,684	\$ -	\$ 232,684	\$ -	\$ -	\$ -
Operating expenses	65,763	-	65,763	-	-	-
Totals	<u>\$ 298,447</u>	<u>\$ -</u>	<u>\$ 298,447</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Victim Witness Assistance Program; VW20110280						
Personnel services	\$ 186,996	\$ 72,854	\$ 259,850	\$ 72,854	\$ -	\$ -
Operating expenses	58,199	19,162	77,361	19,162	-	-
Totals	<u>\$ 245,195</u>	<u>\$ 92,016</u>	<u>\$ 337,211</u>	<u>\$ 92,016</u>	<u>\$ -</u>	<u>\$ -</u>
Victim Witness Assistance Program; VW21120280						
Personnel services	\$ -	\$ 241,811	\$ 241,811	\$ 120,948	\$ 120,863	\$ -
Operating expenses	-	58,052	58,052	35,603	22,449	-
Totals	<u>\$ -</u>	<u>\$ 299,863</u>	<u>\$ 299,863</u>	<u>\$ 156,551</u>	<u>\$ 143,312</u>	<u>\$ -</u>
Unserviced/Underserved Victim Advocacy and Outreach Program; UV19040280						
Personnel services	\$ 188,037	\$ -	\$ 188,037	\$ -	\$ -	\$ -
Operating expenses	46,461	-	46,461	-	-	-
Totals	<u>\$ 234,498</u>	<u>\$ -</u>	<u>\$ 234,498</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Unserviced/Underserved Victim Advocacy and Outreach Program; UV20050280						
Personnel services	\$ 78,013	\$ 82,537	\$ 160,550	\$ 81,377	\$ 1,160	\$ -
Operating expenses	20,281	21,588	41,869	21,588	-	-
Totals	<u>\$ 98,294</u>	<u>\$ 104,125</u>	<u>\$ 202,419</u>	<u>\$ 102,965</u>	<u>\$ 1,160</u>	<u>\$ -</u>
Unserviced/Underserved Victim Advocacy and Outreach Program; UV19020280						
Personnel services	\$ 116,992	\$ -	\$ 116,992	\$ -	\$ -	\$ -
Operating expenses	25,503	-	25,503	-	-	-
Totals	<u>\$ 142,495</u>	<u>\$ -</u>	<u>\$ 142,495</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Unserviced/Underserved Victim Advocacy and Outreach Program; UV20030280						
Personnel services	\$ 62,735	\$ 57,318	\$ 120,053	\$ 49,565	\$ 7,753	\$ -
Operating expenses	10,423	10,571	20,994	9,581	990	-
Totals	<u>\$ 73,158</u>	<u>\$ 67,889</u>	<u>\$ 141,047</u>	<u>\$ 59,146</u>	<u>\$ 8,743</u>	<u>\$ -</u>
Unserviced/Underserved Victim Advocacy and Outreach Program; UV21040280						
Personnel services	\$ -	\$ 46,044	\$ 46,044	\$ 15,287	\$ 30,757	\$ -
Operating expenses	-	7,558	7,558	7,558	-	-
Totals	<u>\$ -</u>	<u>\$ 53,602</u>	<u>\$ 53,602</u>	<u>\$ 22,845</u>	<u>\$ 30,757</u>	<u>\$ -</u>
Unserviced/Underserved Victim Advocacy and Outreach Program; UV21060280						
Personnel services	\$ -	\$ 67,545	\$ 67,545	\$ 27,990	\$ 39,555	\$ -
Operating expenses	-	17,230	17,230	17,230	-	-
Totals	<u>\$ -</u>	<u>\$ 84,775</u>	<u>\$ 84,775</u>	<u>\$ 45,220</u>	<u>\$ 39,555</u>	<u>\$ -</u>
County Victim Services Program; XC19020280						
Personnel services	\$ 14,309	\$ -	\$ 14,309	\$ -	\$ -	\$ -
Operating expenses	16,370	-	16,370	-	-	-
Totals	<u>\$ 30,679</u>	<u>\$ -</u>	<u>\$ 30,679</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County Victim Services Program; XC20030280						
Personnel services	\$ 10,885	\$ 8,549	\$ 19,434	\$ 8,549	\$ -	\$ -
Operating expenses	48,296	44,873	93,169	44,873	-	-
Totals	<u>\$ 59,181</u>	<u>\$ 53,422</u>	<u>\$ 112,603</u>	<u>\$ 53,422</u>	<u>\$ -</u>	<u>\$ -</u>

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, 2022

Program	Expenditures Claimed			Share of Expenditures Current Year		
	For the Period through June 30, 2021	For the Year Ended June 30, 2022	Cumulative as of June 30, 2022	Federal Share	State Share	County Share
County Victim Services Program; XC21040280						
Personnel services	\$ -	\$ 28,188	\$ 28,188	\$ -	\$ 28,188	\$ -
Operating expenses	-	20,144	20,144	19,285	859	-
Totals	\$ -	\$ 48,332	\$ 48,332	\$ 19,285	\$ 29,047	\$ -
County Victim Services Program; KC19030280						
Personnel services	\$ 4,192	\$ -	\$ 4,192	\$ -	\$ -	\$ -
Operating expenses	183,124	-	183,124	-	-	-
Totals	\$ 187,316	\$ -	\$ 187,316	\$ -	\$ -	\$ -
County Victim Services Program; KC20040280						
Personnel services	\$ 8,837	\$ 11,469	\$ 20,306	\$ 6,823	\$ 4,646	\$ -
Operating expenses	78,739	194,531	273,270	150,434	44,097	-
Totals	\$ 87,576	\$ 206,000	\$ 293,576	\$ 157,257	\$ 48,743	\$ -
County Victim Services Program; KC21050280						
Personnel services	\$ -	\$ 1,511	\$ 1,511	\$ 1,511	\$ -	\$ -
Operating expenses	-	48,106	48,106	-	48,106	-
Totals	\$ -	\$ 49,617	\$ 49,617	\$ 1,511	\$ 48,106	\$ -
Family Justice Center Program; FJ18010280						
Personnel services	\$ 12,267	\$ -	\$ 12,267	\$ -	\$ -	\$ -
Operating expenses	348,905	-	348,905	-	-	-
Totals	\$ 361,172	\$ -	\$ 361,172	\$ -	\$ -	\$ -