

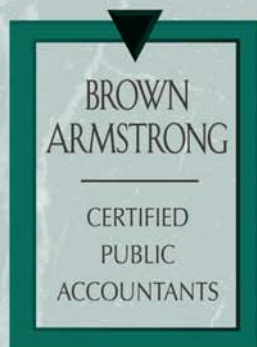
COUNTY OF NAPA
SINGLE AUDIT REPORT
JUNE 30, 2020

**COUNTY OF NAPA
SINGLE AUDIT REPORT
FOR THE YEAR ENDED JUNE 30, 2020**

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REPORTS



BROWN ARMSTRONG

Certified Public Accountants

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

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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, 2020, 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 28, 2020.

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*.

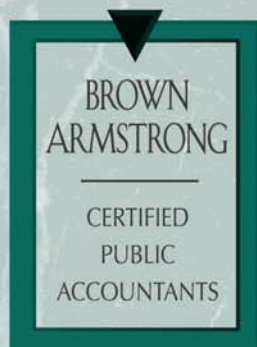
Purpose of this Report

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

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

Bakersfield, California
December 28, 2020



BROWN ARMSTRONG

Certified Public Accountants

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

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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, 2020. 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, 2020.

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, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated December 28, 2020, 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
March 9, 2021

SCHEDULE

County of Napa
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2020

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number	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	18-0619-012-SF	\$ 246,224	\$ -
European Grapevine Moth - Detection	10.025	19-0994-031-SF	188,865	-
County GWSS Program	10.025	17-0453-036-SF	152,037	-
Asian Citrus Psyllid	10.025	19-0737-009-SF	14,121	-
Exotic Pest Detection Trapping	10.025	19-0263	128,367	-
Light Brown Apple Moth	10.025	19-0268-006-SF	964	-
Sudden Oak Death - Quarantine	10.025	19-0267-026-SF	2,414	-
Subtotal 10.025			732,992	-
Passed through the State Department of Education:				
School Breakfast Program	10.553	2012-SN-28-R	10,384	-
National School Lunch Program	10.555	2012-SN-28-R	18,473	-
Subtotal 10.553 and 10.555 (Child Nutrition Cluster)			28,857	-
Passed through the State Department of Public Health:				
WIC Supplemental Nutrition Program	10.557	19-10164	903,775	-
Nutrition Education and Obesity Prevention	10.561	19-10375	155,144	147,719
WIC Farmer's Market Nutrition Program (FMNP)	10.572	19-10164	907	-
Passed through the State Department of Social Services:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	-	2,451,978	-
Total U.S. Department of Agriculture			4,273,653	147,719
U.S. Department of Housing and Urban Development				
Direct Programs:				
Continuum of Care Planning	14.267	CA1769L9T171800	21,751	-
Homeless Management Information System (HMIS) 2018	14.267	CA0289L9T171809	19,552	-
Transitional Residential Alliance and Integrated Network (TRAIN) - Home to Stay 2018	14.267	CA0293L9T171811	38,871	38,871
Transitional Residential Alliance and Integrated Network (TRAIN) - Home to Stay 2019	14.267	CA0293L9T171912	52,252	-
Subtotal 14.267			132,426	38,871
Permanent Supportive Housing I 2018	14.273	CA1415L9T171803	47,155	47,155
Permanent Supportive Housing II 2018	14.273	CA1416L9T171803	8,798	8,798
Subtotal 14.273			55,953	55,953
Emergency Solutions Grant Program (ESG)	14.231	18-ESG-12351	44,351	44,351
Emergency Solutions Grant Competitive Program (ESG-C)	14.231	18-ESG-12352	88,961	88,961
Emergency Solutions Grant Coronavirus Aid, Relief, and Economic Security Act (CARES)	14.231	ESG-CV	199,067	125,807
Subtotal 14.231			332,379	259,119
Total U.S. Department of Housing and Urban Development			520,758	353,943
U.S. Department of the Interior				
Direct Programs:				
Payment in Lieu of Taxes (PILT)	15.226	-	175,134	-
Federal Grazing Fee	15.227	-	1,506	-
National Wildlife Refuge Fund	15.659	-	60	-
Total U.S. Department of the Interior			176,700	-

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, 2020

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass-Through Grant Award Number	Expenditures	Expenditures to Subrecipients
U.S. Department of Justice				
Direct Programs:				
Domestic Cannabis Eradication/Suppression Program (DCESP)	16.U01	2019-32	15,157	-
Domestic Cannabis Eradication/Suppression Program (DCESP)	16.U02	2020-29	23,338	-
Subtotal 16.000			38,495	-
Coronavirus Emergency Supplemental Funding Program	16.034	2020-VD-BX-1625	23,593	-
Passed through Governor's Office of Emergency Services, California:				
Napa Victim/Witness Assistance	16.575	VW18090280	83,480	-
Napa Victim/Witness Assistance	16.575	VW19010280	198,528	-
Unserved/Underserved Victim Advocacy & Outreach	16.575	UV18030280	41,646	-
Unserved/Underserved Victim Advocacy & Outreach	16.575	UV19040280	116,019	-
Unserved/Underserved Victim Advocacy & Outreach	16.575	XV15010280	47,356	-
Unserved/Underserved Victim Advocacy & Outreach	16.575	UV19020280	73,661	-
County Victim Services Program	16.575	XC16010280	12,316	-
County Victim Services Program	16.575	XC19020280	9,837	-
Child Advocacy Center Program	16.575	KC18020280	129,359	-
Child Advocacy Center Program	16.575	KC19030280	34,641	-
Subtotal 16.575			746,843	-
Passed through the State Board of State and Community Corrections:				
Mental Health Training Grant (JAG) - Corrections	16.738	BSCC 0068-18-MH	28,430	-
Mental Health Training Grant (JAG) - Probation	16.738	BSCC 0154-18-MH	3,950	-
Subtotal 16.738			32,380	-
Total U.S. Department of Justice			841,311	-
U.S. Department of Labor				
Passed through the Workforce Alliance of the North Bay (WANB):				
WIOA Adult Program	17.258	180189B	212,374	-
WIOA Youth Activities	17.259	180189B	175,286	-
WIOA Dislocated Workers	17.278	180189B	123,324	-
Subtotal 17.258, 17.259, and 17.278 (WIOA Cluster)			510,984	-
Total U.S. Department of Labor			510,984	-
U.S. Department of Transportation				
Direct Programs:				
Airport Improvement Program	20.106	3-06-0162-038-2018	8,203,966	-
Airport Improvement Program	20.106	3-06-0162-041-2019	265,165	-
Airport Improvement Program - CARES Act	20.106	3-06-0162-043-2020	69,000	-
Subtotal 20.106			8,538,131	-
Passed through the State Department of Transportation:				
Highway Planning and Construction - Oakville Crossroads Bridge	20.205	BRLO-5921 (010)	500	-
Highway Planning and Construction - Dry Creek Road	20.205	BRLO-5921 (061)	83,367	-
Highway Planning and Construction - Greenwood Ave over Garnett Creek	20.205	BRLO-5921 (068)	31,500	-
Highway Planning and Construction - Chiles-Pope Valley Road	20.205	BRLO-5921 (074)	112,973	-
Highway Planning and Construction - Silverado Trail Guardrail	20.205	HSIPL-5921 (079)	12,270	-
Highway Planning and Construction - Silverado Trail	20.205	HSIPL-5921 (080)	3,650	-
Highway Planning and Construction - 2014 Earthquake - Oak Knoll/Old Sonoma Road	20.205	ER-26E0(001)	257,009	-
Highway Planning and Construction - 2014 Earthquake - Cuttings Wharf	20.205	ER-26E0(002)	101,555	-
Highway Planning and Construction - 2014 Earthquake - Old Sonoma Road Culvert	20.205	ER-26E0(003)	75,815	-
Highway Planning and Construction - 2014 Earthquake - Yountville Crossroad Bridge	20.205	ER-26E0(004)	24,400	-
Highway Planning and Construction - 2014 Earthquake - Silverado Trail Bridge at Taplin	20.205	ER-26E0(005)	25,206	-
Highway Planning and Construction - 2014 Earthquake - Silverado Trail Bridge at MPM 26.5	20.205	ER-26E0(006)	25,372	-
Highway Planning and Construction - Storm 4301 - Silverado Trail	20.205	ER-32LO(347)	1,951,193	-
Highway Planning and Construction - Storm 4301 - Pope Canyon	20.205	ER-32LO(419)	994	-
Highway Planning and Construction - Storm 4301 - Wooden Valley MPM 2.75	20.205	ER-32LO(423)	830	-
Subtotal 20.205			2,706,634	-
Total U.S. Department of Transportation			11,244,765	-

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, 2020

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass-Through Grant Award Number	Expenditures	Expenditures to Subrecipients
U.S. Department of the Treasury				
Passed through the State Department of Finance: Coronavirus Relief Fund (CARES)	21.019	-	8,947,381	-
Total U.S. Department of the Treasury			8,947,381	-
National Endowment for the Humanities				
Passed through California Humanities: Library Innovation Lab Grant	45.129	LIK19-26	5,000	-
Total National Endowment for the Humanities			5,000	-
U.S. Institute of Museum and Library Services				
Passed through the State Library: Cultivating Racial Equity and Inclusion Initiative	45.310	-	2,670	-
Total U.S. Institute of Museum and Library Services			2,670	-
U.S. Environmental Protection Agency				
Direct Programs:				
SF Bay Water Quality Improvement Fund - Napa River	66.126	W9-99T07301	8,783	-
SF Bay Water Quality Improvement Fund - Napa River	66.126	W9-99T24201	31,033	-
SF Bay Water Quality Improvement Fund - Napa River	66.126	W9-99T70901	603,734	-
SF Bay Water Quality Improvement Fund - Napa River	66.126	W9-99T87101	82,749	-
Subtotal 66.126			726,299	-
Passed through the State Water Resources Control Board: Napa River Restoration Oakville to Oak Knoll Project	66.460	D181320300	750,000	-
Total U.S. Environmental Protection Agency			1,476,299	-
U.S. Election Assistance Commission				
Passed through the Secretary of State: Voting System Replacement	90.401	18G30128	354,810	-
HAVA Cybersecurity	90.404	18G27128	25,000	-
Total U.S. Election Assistance Commission			379,810	-
U.S. Department of Health and Human Services				
Passed through the National Association of County and City Health Officials: Medical Reserve Corps (MRC) Small Grant Program	93.008	5 MRCSG101005-04-00	3,839	-
Passed through the State Department of Public Health: Centers For Disease Control and Prevention: Bioterrorism	93.069	17-10176	174,059	-
Tuberculosis Grant	93.116	-	16,204	-
Immunization Subvention	93.268	17-10329	54,619	-
PHEP Crisis Response (COVID funding)	93.354	COVID-19-28	43,099	-
Hospital Preparedness Program (HPP)	93.889	17-10176	154,483	-
HIV Care (ADAP)	93.917	20-10112	11,630	-
Maternal, Child and Adolescent Health (MCAH)	93.994	201928	96,471	-
Passed through the State Department of Health Care Services: Projects for Assistance in Transition from Homelessness (PATH)	93.150	200339B	49,818	-
California Children's Services - Administrative (CHIP) Title XXI (OTLICP)	93.767	-	67,484	-

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, 2020

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass-Through Grant Award Number	Expenditures	Expenditures to Subrecipients
U.S. Department of Health and Human Services (Continued)				
Passed through the State Department of Public Health: (Continued)				
Medical Assistance Programs				
Child Health and Disability Prevention (CHDP)	93.778	-	90,689	-
Health Care Program for Children in Foster Care (HCPFC)	93.778	-	89,398	-
California Children's Services - Administrative (Title XIX) MC Children	93.778	-	168,582	-
County-Based Medi-Cal Administrative Activities	93.778	19-96015	1,022,828	-
Mental Health Medi-Cal Administrative Activities	93.778	-	204,546	-
Mental Health Medi-Cal Billing Administration	93.778	-	550,000	-
Alcohol and Drug Medi-Cal Billing Administration	93.778	-	35,000	-
Medi-Cal Utilization Review	93.778	-	518,000	-
Medi-Cal Eligibility Determination - Social Services	93.778	-	3,663,220	-
Adult Protective Service (APS/CSBG)	93.778	-	615,635	-
In-Home Supportive Services Administrative (IHSS)	93.778	-	1,535,141	-
Child Welfare Services (CWS)	93.778	-	1,644,374	-
Passed through the State Department of Veterans Affairs:				
Veteran's Medi-Cal Cost Avoidance	93.778	-	2,354	-
Subtotal 93.778			10,139,767	-
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	200202B	568,235	299,297
Block Grants for Prevention and Treatment of Substance Abuse (SAPT)	93.959	17-94145	1,012,696	503,828
Passed through the State Department of Social Services:				
Kin-Gap Assistance	93.090	-	22,986	-
Promoting Safe and Stable Families	93.556	-	73,066	-
Temporary Assistance for Needy Families:				
CalWORKS - Administrative	93.558	-	3,533,055	469,707
Emergency Assistance TANF	93.558	-	430,618	-
Kin-Gap - Administrative	93.558	-	479	-
Subtotal 93.558			3,964,152	469,707
Refugee and Entrant Assistance	93.566	-	3,081	-
Community-Based Child Abuse Prevention Grants (CBCAP)	93.590	-	13,249	13,249
Adoption and Legal Guardianship Incentive Payments Program	93.603	-	30,834	-
Child Welfare Services - IV-B	93.645	-	50,960	50,960
Foster Care - Title IV-E:				
Foster Care - Title IV-E - Social Services	93.658	-	2,662,603	743,499
Foster Care - Title IV-E - Probation	93.658	-	102,168	-
Subtotal 93.658			2,764,771	743,499
Adoption Assistance	93.659	-	1,560,434	-
Licensing Title XX	93.667	-	68,124	-
Foster Care Assistance Title XX	93.667	-	141,368	-
In-Home Supportive Services (Public Authority)	93.667	-	195,251	-
Subtotal 93.667			404,743	-
Chafee Foster Care Independence Program	93.674	-	20,805	20,805
Passed through the State Department of Child Support Services:				
Child Support Enforcement	93.563	-	2,582,194	-
Total U.S. Department of Health and Human Services			23,883,679	2,101,345

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, 2020

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass-Through Grant Award Number	Expenditures	Expenditures to Subrecipients
Total U.S. Department of Homeland Security				
Passed through the State Department of Parks and Recreation: Law Enforcement Equipment Grant Program	97.012	C18L0612	91,977	-
Passed through Governor's Office of Emergency Services, California:				
2014 South Napa Earthquake	97.036	FEMA-4193-DR-CA	205,736	-
2017 Storm 4301	97.036	FEMA-4301-DR-CA	892,172	-
2017 Storm 4305	97.036	FEMA-4305-DR-CA	462,239	-
2017 Storm 4308	97.036	FEMA-4308-DR-CA	1,486,805	-
2019 Storm 4434	97.036	FEMA-4434-DR-CA	61,811	-
2020 Coronavirus Pandemic	97.036	FEMA-4482-DR-CA	1,146,425	-
Subtotal 97.036			4,255,188	-
Hazard Mitigation Grants Program	97.039	FEMA-4301-75-12R	8,700	-
Emergency Management Performance Grant	97.042	2018-0008	34,189	-
Emergency Management Performance Grant	97.042	2019-0003	10,289	-
Subtotal 97.042			44,478	-
Homeland Security Grant Program	97.067	2017-0083	123,585	7,687
Homeland Security Grant Program	97.067	2018-0054	67,198	-
Homeland Security Grant Program	97.067	2019-0035	240	-
Passed through the City and County of San Francisco: Urban Areas Security Initiative Program (UASI)	97.067	2018-0054	150,950	-
Subtotal 97.067			341,973	7,687
Total U.S. Department of Homeland Security			4,742,316	7,687
Total Expenditures of Federal Awards Excluding Loans			\$ 57,005,326	\$ 2,610,694
<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	\$ 2,697,157	\$ -
Water and Waste Disposal Systems for Rural Communities (Sewer)	10.760	92-01	7,325,364	-
Subtotal 10.760			10,022,521	-
Federal Loan Balances With a Continuing Compliance Requirement			10,022,521	-
Total Expenditures of Federal Awards Including Loans			\$ 67,027,847	\$ 2,610,694
<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	\$ 1,208,940	\$ -
WIC Farmers' Market Nutrition Program (FMNP) - Vouchers Redeemed	10.572	19-10164	3,720	-
Total Value of Non-Cash Assistance			\$ 1,212,660	\$ -
Total Expenditures of Federal Awards Including Loans and Value of Non-Cash Assistance			\$ 68,240,507	\$ 2,610,694

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, 2020

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	\$ 83,480
Napa Victim/Witness Assistance	16.575	198,528
Unserved/Underserved Victim Advocacy & Outreach	16.575	41,646
Unserved/Underserved Victim Advocacy & Outreach	16.575	116,019
Unserved/Underserved Victim Advocacy & Outreach	16.575	47,356
Unserved/Underserved Victim Advocacy & Outreach	16.575	73,661
County Victim Services Program	16.575	12,316
County Victim Services Program	16.575	9,837
Child Advocacy Center Program	16.575	129,359
Child Advocacy Center Program	16.575	34,641
Centers for Disease Control and Prevention: Bioterrorism	93.069	174,059

NOTE 5 – 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 Catalog of Federal Domestic Assistance.

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 CFDA 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 \$1,208,940 are reported at the value of client purchases of authorized food products.

10.572 WIC Farmers' Market Nutrition Program (FMNP) – Vouchers Redeemed totaling \$3,720 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 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, 2020.

	<u>Water</u>	<u>Sewer</u>
Loan Balance, Outstanding July 1, 2019	\$ 2,697,157	\$ 7,325,364
Total Principal Repayments	<u>(48,000)</u>	<u>(130,000)</u>
Loan Balance, Outstanding June 30, 2020	<u><u>\$ 2,649,157</u></u>	<u><u>\$ 7,195,364</u></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	X20-5921 (082)	\$ 237,648
State Match	X20-5921 (082)	<u>100,000</u>
Total		<u><u>\$ 337,648</u></u>

NOTE 10 – WHOLE PERSON CARE

The 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 June 30, 2021. A second round of funding was made available and awarded to the County on June 12, 2017.

Although the 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, the County expended \$1,891,007 of WPC funds. The WPC Pilot Program Team repeatedly issued guidance informing lead entities (including the County) that they had determined recipients to be contractors rather than subrecipients. For this reason, the County is not reporting its WPC expenditures on the SEFA. However, the County is treating the subcontractors as subrecipients and is monitoring them accordingly.

FINDINGS AND QUESTIONED COSTS

County of Napa
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2020

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>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
10.760	Water and Waste Disposal Systems for Rural Communities
20.205	Highway Planning & Construction
21.019	Coronavirus Relief Fund (CARES)
93.778	Medical Assistance Programs

5. Dollar threshold used to distinguish between Type A and
Type B programs: \$2,047,215
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, 2020

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, 2020**

FINANCIAL STATEMENT FINDING

Finding 2019-001 – Payroll Finding (Significant Deficiency)

Criteria

In accordance with U.S. Citizenship and Immigration Services (USCIS), employers should maintain proper evidence of employees' existence in their HR files. If a Form I-9 was never completed or is missing, the current version of the Form I-9 should be completed as soon as possible. Employers should not backdate the form, but should clearly state the actual date employment began in the certification portion of Section 2. Employers should attach a signed and dated explanation of the corrective action taken.

Condition

During our payroll testing, we noted 14 out of 40 samples of employees were missing their I-9 forms.

Cause of Condition

In March 2009, County transitioned from storing hardcopies of I-9's into digital storage using their Human Resource program. In the process, they lost I-9's for some employees.

Effect or Possible Effect of Condition

Employees hired before 2009 may have no evidence that an I-9 was obtained.

Recommendation

We recommend that the County obtain I-9's that were lost for employees still employed with the County.

Management Response and Corrective Action Plan

See separate corrective action plan provided by management.

Current Year Status

Implemented.

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

2019-002 – Redetermination Eligibility Finding (Significant Deficiency)

Program: Medical Assistance Program

CFDA No.: 93.778

Federal Agency: U.S. Department of Health and Human Services

Passed Through: State Department of Health Care Services

Award Year: Fiscal Year 2018-2019

Compliance Requirement: Eligibility

Questioned Costs: None

County of Napa
Summary Schedule of Prior Year Audit Findings (Continued)
For the Year Ended June 30, 2020

Criteria

In accordance with Section 42. CFR 435.916 of the Code of Federal Regulations, recipients of Medicaid must be renewed annually.

Condition

During our testing of eligibility, we noticed that a new redetermination package for 2 out of 40 participants tested was not generated when it should have been. This led to the two participants receiving Medi-Cal benefits even though their monthly total income exceeded the Medi-Cal income limit.

Cause of Condition

A new redetermination package was not generated by the C-IV system and the social worker did not review the file on a timely basis.

Effect or Possible Effect of Condition

Participant data may be inaccurate and could lead to eligibility errors and inaccurate benefit calculations. This could result in participants receiving benefits even if they are ineligible.

Recommendation

We recommend that the County enforce the established policies and procedures regarding initial and ongoing determination for eligibility to ensure the accuracy of the participant data, and eligibility determinations are performed annually and supported by proper documentation found in the participant files.

Management Response and Corrective Action Plan

See separate corrective action plan provided by management.

Current Year Status

Implemented.

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, 2020

Program	Expenditures Claimed			Share of Expenditures Current Year		
	For the Period through June 30, 2019	For the Year Ended June 30, 2020	Cumulative as of June 30, 2020	Federal Share	State Share	County Share
Victim Witness Assistance Program; VW16070280						
Personnel services	\$ 60,257	\$ -	\$ 60,257	\$ -	\$ -	\$ -
Operating expenses	27,033	-	27,033	-	-	-
Totals	\$ 87,290	\$ -	\$ 87,290	\$ -	\$ -	\$ -
Victim Witness Assistance Program; VW17080280						
Personnel services	\$ 219,438	\$ -	\$ 219,438	\$ -	\$ -	\$ -
Operating expenses	64,755	-	64,755	-	-	-
Totals	\$ 284,193	\$ -	\$ 284,193	\$ -	\$ -	\$ -
Victim Witness Assistance Program; VW18090280						
Personnel services	\$ 236,426	\$ 82,721	\$ 319,147	\$ 82,721	\$ -	\$ -
Operating expenses	48,038	26,783	74,821	759	21,452	4,572
Totals	\$ 284,464	\$ 109,504	\$ 393,968	\$ 83,480	\$ 21,452	\$ 4,572
Victim Witness Assistance Program; VW19010280						
Personnel services	\$ -	\$ 168,500	\$ 168,500	\$ 168,500	\$ -	\$ -
Operating expenses	-	46,846	46,846	30,028	16,818	-
Totals	\$ -	\$ 215,346	\$ 215,346	\$ 198,528	\$ 16,818	\$ -
Unserviced/Underserved Victim Advocacy and Outreach Program; UV16020280						
Personnel services	\$ 229,416	\$ -	\$ 229,416	\$ -	\$ -	\$ -
Operating expenses	50,601	-	50,601	-	-	-
Totals	\$ 280,017	\$ -	\$ 280,017	\$ -	\$ -	\$ -
Unserviced/Underserved Victim Advocacy and Outreach Program; UV18030280						
Personnel services	\$ 116,603	\$ 34,667	\$ 151,270	\$ 34,667	\$ -	\$ -
Operating expenses	21,890	8,454	30,344	6,979	-	1,475
Totals	\$ 138,493	\$ 43,121	\$ 181,614	\$ 41,646	\$ -	\$ 1,475
Unserviced/Underserved Victim Advocacy and Outreach Program; UV19040280						
Personnel services	\$ -	\$ 98,108	\$ 98,108	\$ 98,108	\$ -	\$ -
Operating expenses	-	24,126	24,126	17,911	-	6,215
Totals	\$ -	\$ 122,234	\$ 122,234	\$ 116,019	\$ -	\$ 6,215
Unserviced/Underserved Victim Advocacy and Outreach Program; UV19020280						
Personnel services	\$ -	\$ 62,540	\$ 62,540	\$ 58,069	\$ -	\$ 4,471
Operating expenses	-	15,592	15,592	15,592	-	-
Totals	\$ -	\$ 78,132	\$ 78,132	\$ 73,661	\$ -	\$ 4,471
Unserviced/Underserved Victim Advocacy (XV) and Outreach Program; XV15010280						
Personnel services	\$ 244,010	\$ 54,446	\$ 298,456	\$ 47,356	\$ -	\$ 7,090
Operating expenses	16,332	12,186	28,518	-	-	12,186
Totals	\$ 260,342	\$ 66,632	\$ 326,974	\$ 47,356	\$ -	\$ 19,276
County Victim Services Program; XC16010280						
Personnel services	\$ 156,628	\$ 9,400	\$ 166,028	\$ 9,400	\$ -	\$ -
Operating expenses	156,004	5,189	161,193	2,916	-	2,273
Totals	\$ 312,632	\$ 14,589	\$ 327,221	\$ 12,316	\$ -	\$ 2,273
County Victim Services Program; XC19020280						
Personnel services	\$ -	\$ 1,253	\$ 1,253	\$ 1,253	\$ -	\$ -
Operating expenses	-	8,584	8,584	8,584	-	-
Totals	\$ -	\$ 9,837	\$ 9,837	\$ 9,837	\$ -	\$ -

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, 2020

Program	Expenditures Claimed			Share of Expenditures Current Year		
	For the Period through June 30, 2019	For the Year Ended June 30, 2020	Cumulative as of June 30, 2020	Federal Share	State Share	County Share
County Victim Services Program; KC17010280						
Personnel services	\$ 12,826	\$ -	\$ 12,826	\$ -	\$ -	\$ -
Operating expenses	130,732	-	130,732	-	-	-
Totals	<u>\$ 143,558</u>	<u>\$ -</u>	<u>\$ 143,558</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County Victim Services Program; KC18020280						
Personnel services	\$ 4,526	\$ 9,947	\$ 14,473	\$ -	\$ -	\$ 9,947
Operating expenses	50,505	136,832	187,337	129,359	-	7,473
Totals	<u>\$ 55,031</u>	<u>\$ 146,779</u>	<u>\$ 201,810</u>	<u>\$ 129,359</u>	<u>\$ -</u>	<u>\$ 17,420</u>
County Victim Services Program; KC19030280						
Personnel services	\$ -	\$ 4,192	\$ 4,192	\$ -	\$ -	\$ 4,192
Operating expenses	-	34,641	34,641	34,641	-	-
Totals	<u>\$ -</u>	<u>\$ 38,833</u>	<u>\$ 38,833</u>	<u>\$ 34,641</u>	<u>\$ -</u>	<u>\$ 4,192</u>
Family Justice Center Program; FJ18010280						
Personnel services	\$ 7,810	\$ 4,457	\$ 12,267	\$ -	\$ 4,457	\$ -
Operating expenses	20,814	124,245	145,059	-	124,245	-
Totals	<u>\$ 28,624</u>	<u>\$ 128,702</u>	<u>\$ 157,326</u>	<u>\$ -</u>	<u>\$ 128,702</u>	<u>\$ -</u>