



A Tradition of Stewardship
A Commitment to Service

Agenda Date: 3/23/2021

Agenda Placement: 71

NAPA COUNTY BOARD OF SUPERVISORS Board Agenda Letter

TO: Board of Supervisors
FROM: Tracy Schulze - Auditor-Controller
Auditor - Controller
REPORT BY: Kaitlin Ager, Senior Grant Comp Auditor - 707-265-2342
SUBJECT: Single Audit Report for Fiscal Year Ended June 30, 2020

RECOMMENDATION

Auditor-Controller requests acceptance of the County's Single Audit Report, an audit of county-wide expenditures of Federal Awards, for the fiscal year ended June 30, 2020.

EXECUTIVE SUMMARY

The County's Single Audit report is being submitted for review and acceptance. The report is attached and on file with the Clerk of the Board.

FISCAL & STRATEGIC PLAN IMPACT

Is there a Fiscal Impact? No
County Strategic Plan pillar addressed: Effective and Open Government

ENVIRONMENTAL IMPACT

ENVIRONMENTAL DETERMINATION: The proposed action is not a project as defined by 14 California Code of Regulations 15378 (State CEQA Guidelines) and therefore CEQA is not applicable.

BACKGROUND AND DISCUSSION

California Government Code Section 12410.5 and Federal Code of Regulations 2 CFR 200.512 address the requirements of the County to prepare and file a Single Audit Report with the State Controller and Federal Audit Clearinghouse. The Single Audit is required for any governmental or non-profit entity that spends \$750,000 of Federal funding in a single fiscal year, and comprises of additional testing and procedures to review the compliance and accurate reporting of each expenditure. During the fiscal year, the County had expenditures of approximately \$57 million in Federal cash awards (including pass-throughs to sub-recipients), continues tracking \$10 million in Federal loan awards, and distributed \$1.2 million in non-cash assistance (nutrition assistance vouchers), for a total of approximately \$68 million in Federal funding. The audit report before you today has an unmodified (clean) opinion from the County's external auditors, Brown Armstrong Accountancy Corporation. Additionally, there were no findings or questioned costs disclosed in the report for the audit year. Prior year audit findings have been corrected and action plans have been fully implemented.

The Single Audit has been prepared based on Federal guidelines and must be completed and accepted by the Board of Supervisors no later than June 30, 2021. A copy of this report is attached and will be made available to the public through the County's website.

SUPPORTING DOCUMENTS

A . FY19/20 Single Audit Report

CEO Recommendation: Approve

Reviewed By: Samuel Ross