



Federal Awards Reports in Accordance
with the Uniform Guidance
Year Ended June 30, 2023

County of Sonoma, California

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* 1

Independent Auditor’s Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance 3

Schedule of Expenditures of Federal Awards 7

Notes to Schedule of Expenditures of Federal Awards 13

Schedule of Findings and Questioned Costs

 Section I - Summary of Auditor’s Results..... 15

 Section II - Financial Statement Findings 16

 Section III - Federal Award Findings and Questioned Costs 17

Summary Schedule of Prior Audit Findings..... 18



Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Board of Supervisors
County of Sonoma, California

We have audited, in accordance with 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 units, each major fund, and the aggregate remaining fund information of the County of Sonoma, California (County), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the County’s basic financial statements and have issued our report thereon dated January 22, 2024. Our report included an emphasis of matter related to the County’s adoption of the provisions of Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription-Based Information Technology Arrangements*, which resulted in a restatement of the net position and fund balance as of July 1, 2022. Our report included a reference to other auditors who audited the financial statements of the Sonoma County Agricultural Preservation and Open Space District (nonmajor governmental fund), Integrated Waste (major enterprise fund), Airport Fund (major enterprise fund), Energy Independence Program Fund (major enterprise fund), Sonoma County Transit (major enterprise fund), Community Development Commission (discretely presented component unit), Sonoma County Water Agency (discretely presented component unit), Sonoma Valley County Sanitation District (nonmajor discretely presented component unit), Russian River County Sanitation District (nonmajor discretely presented component unit), South Park County Sanitation District (nonmajor discretely presented component unit), Occidental County Sanitation District (nonmajor discretely presented component unit), Sonoma County Fair and Exposition, Inc. (nonmajor enterprise fund), and the Sonoma County Employees’ Retirement Association (SCERA) (fiduciary fund) as described in our report on the County’s financial statements. This report does not include the results of the other auditor’s testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

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 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 or significant deficiencies may exist that have not been 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 entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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Rancho Cucamonga, California
January 22, 2024



Independent Auditor’s Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

Board of Supervisors
County of Sonoma, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the County of Sonoma, California’s (County) compliance with the types of compliance requirements identified as subject to audit in the 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, 2023. 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 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, 2023.

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 (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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.

Other Matter – Federal Expenditures Not Included in the Compliance Audit

The County’s basic financial statements include the operations of entities listed below which expended the following amounts in federal awards which are not included in the schedule of expenditures of federal awards for the fiscal year ended June 30, 2023:

Entity	Federal Expenditures
Sonoma County Community Development Commission	\$73,341,113
Sonoma County Water Agency	4,207,725
Sonoma County Transit	5,029,737

Our compliance audit, described in the “Opinion on Each Major Federal Program” does not include the operations of the Sonoma County Community Development Commission, Sonoma County Water Agency, and Sonoma County Transit because they engaged other auditors to perform an audit in accordance with the Uniform Guidance.

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 GAAS, *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 GAAS, *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.

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.

Report on the 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 units, each major fund, and the aggregate remaining fund information of the County as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated January 22, 2024, which contained unmodified opinions on those financial statements. Our report included an emphasis of matter related to the County's adoption of the provisions of Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription-Based Information Technology Arrangements*, which resulted in a restatement of the net position and fund balance as of July 1, 2022. Our report included a reference to other auditors who audited the financial statements of the Sonoma County Agricultural Preservation and Open Space District (nonmajor governmental fund), Integrated Waste (major enterprise fund), Airport Fund (major enterprise fund), Energy Independence Program Fund (major enterprise fund), Sonoma County Transit (major enterprise fund), Community Development Commission (discretely presented component unit), Sonoma County Water Agency (discretely presented component unit), Sonoma Valley County Sanitation District (nonmajor discretely presented component unit), Russian River County Sanitation District (nonmajor discretely presented component unit), South Park County Sanitation District (nonmajor discretely presented component unit), Occidental County Sanitation District (nonmajor discretely presented

component unit), Sonoma County Fair and Exposition, Inc. (nonmajor enterprise fund), and the Sonoma County Employees' Retirement Association (SCERA) (fiduciary fund) as described in our report on the County's 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 is presented for purposes of additional analysis as required by the Uniform Guidance and is 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 is fairly stated in all material respects in relation to the basic financial statements as a whole.

A handwritten signature in black ink that reads "Eric Sully LLP". The signature is written in a cursive, flowing style.

Rancho Cucamonga, California
March 27, 2024

County of Sonoma, California
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Federal Agency / Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
U.S. Department of Agriculture				
Direct Federal Programs				
Cooperative Forestry Assistance	10.664	19-DG-11052021-210		\$ 59,946
Regional Conservation Partnership Program	10.932	68-9104-17-093	\$ 153,036	153,036
Subtotal Direct Federal Programs			153,036	212,982
Passed through the State Department of Food and Agriculture				
Plant and Animal Disease, Pest Control, and Animal Care:				
Asian Citrus Psyllid (ACP)/Huanglongbing (HLB) - Plant Pest Diagnostic Center (PPDC)	10.025	21-0516-015-SF & 22-0294-041-SF		43,382
Phytophthora Ramorum Survey	10.025	21-0277-033-SF & 22-0998-014-SF		19,891
Exotic Fruit Fly Survey	10.025	20-0177 & 22-1732-000-SG		339,831
European Grapevine Moth (EGVM)	10.025	20-1036-027-SF & 21-0595-027-SF		333,818
Pierce's Disease Control Program - GWSS	10.025	21-0517-042-SF		163,902
Subtotal Plant and Animal Disease, Pest Control, and Animal Care				900,824
Supplemental Nutrition Assistance Program (SNAP) Cluster:				
Passed through the State Department of Aging				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP)	10.561	SP-2122-27 & SP-2223-27	37,083	256,760
Passed through the State Department of Social Services				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP) - Cal Fresh Administration (NAFS)	10.561	PCA #11609		12,491,937
Passed through the State Department of Public Health				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program-Education (SNAP-Ed)	10.561	19-10378 & 19-10378, A1	148,306	506,342
Subtotal Supplemental Nutrition Assistance Program (SNAP) Cluster			185,389	13,255,039
Passed through the State Department of Public Health				
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	19-10194		2,230,010
Child Nutrition Cluster:				
Passed through the State Department of Social Services				
Special Milk Program for Children	10.556	CNIPS ID: 02837-SN-49-R		3,149
Passed through the State Department of Education				
Summer Food Service Program for Children	10.559	227CAC3N1099	14,338	14,388
Subtotal Supplemental Child Nutrition Cluster			14,338	17,537
Total U.S. Department of Agriculture				
			352,763	16,616,392
U.S. Department of Housing and Urban Development				
Passed through the Sonoma County Community Development Commission				
Community Development Block Grants/Entitlement Grants Cluster:				
Maxwell Farms ADA	14.218	CDBG 2015-2016		25,856
Steelhead Beach ADA	14.218	CDBG 2017-2018		3,965
Gualala Point ADA	14.218	CDBG 2017-2019		3,577
Subtotal Community Development Block Grants/Entitlement Grants Cluster				33,398
Passed through the State Department of Housing and Community Development				
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii				
2017 Mitigation Resilience Planning and Public Services (17MIT-PPS)	14.228	17-MITPPS21028		22,759
2017 Mitigation Resilience Planning and Public Services (17MIT-PPS)	14.228	17-MITPPS21024		8,807
Subtotal Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii				31,566
Total U.S. Department of Housing and Urban Development				
				64,964
U.S. Department of Justice				
Direct Federal Programs				
Domestic Cannabis Eradication/Suppression Program	16.U01	2023-48		5,973
COVID-19 - Coronavirus Emergency Supplemental Funding Program	16.034	2020-VD-BX-1333		1,606
COVID-19 - Coronavirus Emergency Supplemental Funding Program	16.034	2020-VD-BX-1333		70,073
Subtotal COVID-19 - Coronavirus Emergency Supplemental Funding Program				71,679
Crime Victim Assistance/Discretionary Grants	16.582	2019-V3-GX-K022	40,143	130,953
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	2016-WE-AX-0001	29,583	70,723
State Criminal Alien Assistance Program (SCAAP)	16.606	15PBJA-20-RR-00242-SCAA		89,283
Public Safety Partnership and Community Policing Grants	16.710	15JCOPS-21-GG-02173-SLEM		63,933
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-21-GG-01195-JAGX		99
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2020-DJ-BX-0464		3,750
Subtotal Edward Byrne Memorial Justice Assistance Grant Program				3,849
Smart Prosecution Initiative	16.825	2020-YS-BX-0004		103,833
Subtotal Direct Federal Programs			69,726	540,226

County of Sonoma, California
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Federal Agency / Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
Passed through the California Governor's Office of Emergency Services				
Crime Victim Assistance	16.575	XE20 03 0490 & XE21 04 0490	\$ 209,753	\$ 209,753
Crime Victim Assistance	16.575	KC20 04 0490		3,927
Crime Victim Assistance	16.575	KC21 05 0490		106,495
Crime Victim Assistance	16.575	KC22 01 0490		30,220
Crime Victim Assistance	16.575	VW21 40 0490 & VW22 41 0490		543,715
Crime Victim Assistance	16.575	XC21 04 0490 & XC22 05 0490	89,741	213,407
Crime Victim Assistance	16.575	KI21 04 0490 & KI22 05 0490	57,662	175,838
Crime Victim Assistance	16.575	UV22-01-0490	24,769	25,434
Subtotal Crime Victim Assistance			381,925	1,308,789
Violence Against Women Formula Grants	16.588	VV21 04 0490 & VV22 05 0490		199,389
Total U.S. Department of Justice			451,651	2,048,404
U.S. Department of Labor				
WIOA Cluster:				
Passed through the State Employment Development Department				
WIOA Adult Program	17.258	AA211040 & AA311040		1,011,906
WIOA Adult Program	17.258	AA111040	95,982	126,789
WIOA Adult Program	17.258	AA111040		639
Subtotal WIOA Adult Program			95,982	1,139,334
WIOA Youth Activities	17.259	AA211040 & AA311040	643,477	1,029,886
WIOA Dislocated Worker Formula Grants	17.278	AA211040 & AA311040		570,224
WIOA Dislocated Worker Formula Grants - Rapid Response	17.278	AA211040 & AA311040		431,838
Subtotal WIOA Dislocated Workers Formula Grants				1,002,062
Total WIOA Cluster			739,459	3,171,282
Passed through the State Employment Development Department				
WIOA National Dislocated Worker Grants / WIA National Emergency Grants	17.277	AA011040		9,047
Total U.S. Department of Labor			739,459	3,180,329
U.S. Department of Transportation				
Direct Federal Program				
Airport Improvement Program	20.106	3-06-0241-058		1,298,947
COVID-19 Airport Improvement Program	20.106	3-06-0241-059		1,772,699
Airport Improvement Program	20.106	3-06-0241-060		27,317
Airport Improvement Program	20.106	3-06-0241-061		113,546
Airport Improvement Program	20.106	3-06-0241-062		825,852
Airport Improvement Program	20.106	3-06-0241-064		202,509
COVID-19 Airport Improvement Program	20.106	3-06-0241-065		2,097,054
COVID-19 Airport Improvement Program	20.106	3-06-0241-066		51,372
COVID-19 - ARPA Airport Improvement Program	20.106	3-06-0241-067		3,169,399
Airport Improvement Program	20.106	3-06-0241-069		358,959
Subtotal Direct Federal Programs				9,917,654
Transit Services Programs Cluster:				
Passed through the State Department of Transportation				
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	64AO19-1160 & 64AM19-01159	236,871	298,895
Highway Safety Cluster:				
Passed through the State Office of Traffic Safety				
National Priority Safety Programs	20.616	DI22016 & DI23024		437,129
Passed through the State Department of Transportation				
Highway Planning and Construction	20.205	BPMP-5920(163)		6,881
Highway Planning and Construction	20.205	BRLO-5920(127)		191,271
Highway Planning and Construction	20.205	BRLO-5920(138)		124
Highway Planning and Construction	20.205	BRLO-5920(144)		364,593
Highway Planning and Construction	20.205	BRLO-5920(177)		47,816
Highway Planning and Construction	20.205	BRLS-5920(092)		122,456
Highway Planning and Construction	20.205	ER-15A5(042)		53,142
Highway Planning and Construction	20.205	ER-32LO(502)		282,684
Highway Planning and Construction	20.205	ER-32LO(503)		234,972
Highway Planning and Construction	20.205	ER-40A0(102)		169,968
Highway Planning and Construction	20.205	ER-40A0(103)		6,000
Highway Planning and Construction	20.205	ER-40A0(104)		46,600
Highway Planning and Construction	20.205	HSIPL-5920(156)		10,700
Highway Planning and Construction	20.205	STPL-5920(153)		57,986
Highway Planning and Construction	20.205	STPL-5920(175)		328,415

County of Sonoma, California
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Federal Agency / Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
Highway Planning and Construction	20.205	STPLZ-5920(056)		\$ 590,272
Highway Planning and Construction	20.205	STPLZ-5920(059)		186,670
Highway Planning and Construction	20.205	STPLZ-5920(111)		157,764
Highway Planning and Construction	20.205	STPLZ-5920(137)		176,654
Highway Planning and Construction	20.205	STPLZ-5920(178)		2,990
Highway Planning and Construction	20.205	STPLZ-5920(181)		1,102
Highway Planning and Construction	20.205	STPL-5920(147)		5,713
Highway Planning and Construction	20.205	STPL-5920(148)		42,759
Highway Planning and Construction	20.205	CML-5920(164)		84,504
Highway Planning and Construction	20.205	04-0A020		59,351
Subtotal Highway Planning and Construction				3,231,387
Passed through the State Department of Parks and Recreation				
Recreational Trails Program	20.219	RT-49-012A		825,341
Total U.S. Department of Transportation			236,871	14,710,406
U.S. Department of Treasury				
COVID-19 - ARPA - SLFRF - Coronavirus State & Local Fiscal Recovery Funds	21.027	SLFRP0246		19,155,483
Total U.S. Department of Treasury				19,155,483
U.S. National Endowment for the Arts				
Promotion of the Arts Grants to Organizations and Individuals	45.024	1886548-42-21		9,393
Promotion of the Arts Grants to Organizations and Individuals	45.024	1892737-62-22	50,000	50,000
Total U.S. National Endowment for the Arts			50,000	59,393
U.S. Environmental Protection Agency				
Geographic Programs - San Francisco Bay Water Quality Improvement Fund	66.126	W9-99T26401-1		18,065
Geographic Programs - San Francisco Bay Water Quality Improvement Fund	66.126	W9-98T16801		116,146
Subtotal San Francisco Bay Water Quality Improvement Fund				134,211
Regional Wetland Program Development Grants	66.461	CD-99T65701		2,147
Total U.S. Environmental Protection Agency				136,358
U.S. Department of Education				
Passed through the State Department of Rehabilitation				
Rehabilitation Services Vocational Rehabilitation Grants to States	84.126	32088 & 32031		4,885
Total U.S. Department of Education				4,885
U.S. Department of Health and Human Services				
Direct Federal Programs				
Congressional Directives	93.493	1H79FG000917-01 1 NU58DP007010-01-00 & 5 NU58DP007010-02-00		1,383,702
Community Health Workers for Public Health Response and Resilient	93.495		1,200,806	1,930,392
Subtotal Direct Federal Programs			1,200,806	3,314,094
Aging Cluster:				
Passed through the State Department of Aging				
Special Programs for the Aging - Title VII, Chapter 3 Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041 ⁽¹⁾	AP-2223-27	7,485	7,485
Special Programs for the Aging - Title VII, Chapter 2 Long Term Care Ombudsman Services for Older Individuals	93.042 ⁽¹⁾	AP-2223-27	43,136	43,136
Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services	93.043 ⁽¹⁾	AP-2223-27	35,843	35,843
COVID-19 - ARPA Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services	93.043 ⁽¹⁾	AP-2223-27	13,096	13,096
Subtotal Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services			48,939	48,939
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	AP-2223-27	601,526	675,886
COVID-19 - ARPA Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	AP-2122-27	190,399	190,399
Subtotal Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers			791,925	866,285

⁽¹⁾ Program is part of the Aging Cluster at the request of the California Department of Aging

County of Sonoma, California
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Federal Agency / Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
COVID-19 Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	AP-2223-27	\$ 721,085	\$ 884,731
COVID-19 Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	AP-2122-01	48,088	48,088
COVID-19 - ARPA Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	AP-2122-27	282,124	282,124
Subtotal Special Programs for the Aging - Title III, Part C - Nutrition Services			<u>1,051,297</u>	<u>1,214,943</u>
National Family Caregiver Support - Title III, Part E	93.052 ⁽¹⁾	AP-2223-27	243,707	275,169
COVID-19 - ARPA National Family Caregiver Support, Title III, Part E	93.052 ⁽¹⁾	AP-2122-27	50,172	50,172
Subtotal National Family Caregiver Support - Title III, Part E			<u>293,879</u>	<u>325,341</u>
Nutrition Services Incentive Program	93.053	AP-2223-27	179,352	179,352
Subtotal Aging Cluster			<u>2,416,013</u>	<u>2,685,481</u>
Medicaid Cluster:				
Passed through the State Department of Aging				
Medical Assistance Program - Multipurpose Senior Service Program	93.778	MS-2223-11		964,096
Passed through the State Department of Health Care Services				
Medical Assistance Program:				
Psychotropic Medication Monitoring and Oversight	93.778	ALLOCATION		36,066
Child Health and Disability Prevention Program	93.778	ALLOCATION		371,825
Child Health and Disability Prevention Program - Children in Foster Care	93.778	ALLOCATION		337,831
Caseload Relief Child Health and Disability Prevention Program - Children in Foster Care	93.778	ALLOCATION		12,141
Child Health and Disability Prevention Program - Children in Foster Care	93.778	ALLOCATION		776,720
Subtotal Medical Assistance Program				<u>1,534,583</u>
Passed through the State Department of Social Services				
Medical Assistance Program - Medicaid - Title XIX	93.778	05-45175		28,589,414
Subtotal Medicaid Cluster				<u>31,088,093</u>
CCDF Cluster:				
Passed through the State Department of Education				
Child Care and Development Block Grant	93.575	CAPP-1064		143,423
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	CAPP-1064		37,951
Subtotal CCDF Cluster				<u>181,374</u>
Passed through the State Department of Aging				
Medicare Enrollment Assistance Program	93.071	MI-2021-27 & MI-2122-27	89,090	97,114
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	93.779	HI-2122-27	379,893	477,129
Passed through the State Department of Child Support Services				
Child Support Services	93.563	2201CACSES		6,423,691
Passed through the State Department of Health Care Services				
Children's Health Insurance Program	93.767	ALLOCATION		209,728
Block Grants for Community Mental Health Services	93.958	1B09SM082588-01	428,193	522,947
Block Grants for Community Mental Health Services	93.958	1B09SM082588-01	114,069	139,309
Block Grants for Community Mental Health Services	93.958	B09SM085339	127,602	155,837
Subtotal Block Grants for Community Mental Health Services			<u>669,864</u>	<u>818,093</u>
Block Grants for Prevention and Treatment of Substance Abuse	93.959	1B08TI084632-01	1,418,863	2,332,261
COVID-19 - ARPA - Block Grants for Prevention and Treatment of Substance Abuse	93.959	1B08TI083929-01	55,472	175,843
Block Grants for Prevention and Treatment of Substance Abuse	93.959	1B08TI083527-01	241,062	323,045
Subtotal Block Grants for Prevention & Treatment of Substance Abuse			<u>1,715,397</u>	<u>2,831,149</u>
Passed through the State Department of Public Health				
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	NU52PS910219		42,464
Immunization Cooperative Agreements	93.268	5 NH23IP922612-04-00		178,924
Immunization Cooperative Agreements	93.268	6 NH23IP922612-02-02		22,031
Immunization Cooperative Agreements	93.268	6 NH23IP922612-02-03		562,963
Immunization Cooperative Agreements	93.268	6 NH23IP922612-02-04		667,367
Subtotal Immunization Cooperative Agreements				<u>1,431,285</u>
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	22-11278		40,986
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	1 NU90TP922174-01-00		31,952
HIV Prevention Activities Health Department Based	93.940	CDC PS18-1802	53,973	174,601
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977	ALLOCATION		137,142

⁽¹⁾ Program is part of the Aging Cluster at the request of the California Department of Aging

County of Sonoma, California
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Federal Agency / Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
Passed through the State Department of Social Services				
Guardianship Assistance - Title IV-E Kingap	93.090	PCA Number: 12307		\$ 309,566
Guardianship Assistance - Title IV-E Kingap Administration	93.090	PCA Number: 12307		29,498
Subtotal Guardianship Assistance				<u>339,064</u>
MaryLee Allen Promoting Safe and Stable Families Program	93.556	PCA Number: 22333		404,125
Temporary Assistance for Needy Families	93.558	11001 CalWORKS Assistance		8,775,360
Temporary Assistance for Needy Families	93.558	11001 - CalWORKS FGU	\$ 29,446	22,009,080
Subtotal Temporary Assistance for Needy Families			<u>29,446</u>	<u>30,784,440</u>
Refugee and Entrant Assistance State/Replacement Designee Administered Programs - State Administered Programs	93.566	2001CARCMA		413,438
Community-Based Child Abuse Prevention Grants	93.590	1501CAFRPG		33,585
Adoption and Legal Guardianship Incentive Payments	93.603	PCA Number: 22410		29,908
Stephanie Tubbs Jones Child Welfare Services Program	93.645	PCA Number: 12313		232,437
Foster Care - Title IV-E	93.658	PCA Number: 12307		58,593
Foster Care - Title IV-E	93.658	PCA Number: 12307	1,426,971	2,579,045
Foster Care - Title IV-E - Administration	93.658	PCA Number: 12307		5,773,340
Subtotal Foster Care - Title IV-E			<u>1,426,971</u>	<u>8,410,978</u>
Adoption Assistance	93.659	PCA Number: 12402		7,351,693
Adoption Assistance - Administration	93.659	PCA Number: 12402		633,514
Subtotal Adoption Assistance				<u>7,985,207</u>
Social Services Block Grant	93.667	PCA Number: 12307		494,524
John H. Chaffee Foster Care Program for Successful Transition to Adulthood	93.674	PCA Number: 12332		108,540
COVID-19 - Elder Abuse Prevention Interventions Program	93.747	CFL 20/21-88		57,552
Total U.S. Department of Health and Human Services			<u>7,981,453</u>	<u>99,278,174</u>
U.S. Department of Homeland Security				
Passed through Bay Area UASI				
Homeland Security Grant Program - Urban Area Security Initiative	97.067	DHS-21-GPD-067-00-02		70,000
Passed through the California Governor's Office of Emergency Services				
Disaster Grants - Public Assistance (Presidentially Declared Disaster)	97.036	FEMA-4301-DR-CA		381,066
Disaster Grants - Public Assistance (Presidentially Declared Disaster)	97.036	FEMA-4344-DR-CA		2,266,628
Disaster Grants - Public Assistance (Presidentially Declared Disaster)	97.036	FEMA-4434-DR-CA		111,061
COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disaster)	97.036	FEMA-4482-DR-CA		1,620,365
Disaster Grants - Public Assistance (Presidentially Declared Disaster)	97.036	FEMA-4558-DR-CA		1,259,264
Disaster Grants - Public Assistance (Presidentially Declared Disaster)	97.036	FEMA-4569-DR-CA		211,366
Subtotal Disaster Grants - Public Assistance (Presidentially Declared Disasters)				<u>5,849,750</u>
Hazard Mitigation Grant	97.039	FEMA-4344-DR-CA		72,591
Hazard Mitigation Grant	97.039	FEMA-4344-DR-CA		119,563
Hazard Mitigation Grant	97.039	4344-0533-56P		67,201
Hazard Mitigation Grant	97.039	4344-482-54P		7,199
Hazard Mitigation Grant	97.039	4344-0701		378,849
Hazard Mitigation Grant	97.039	4407-0335-077R		338,304
Hazard Mitigation Grant	97.039	5293-057-02R		174,474
Hazard Mitigation Grant	97.039	4344-PJ0270-072		94,455
Hazard Mitigation Grant	97.039	4434-PJ0027-02R		80,630
Hazard Mitigation Grant	97.039	4434-PJ0044-005		102,471
Hazard Mitigation Grant	97.039	4434-PJ0708-010		43,718
Hazard Mitigation Grant	97.039	FEMA-4344-DR-CA		11,195
Hazard Mitigation Grant	97.039	FEMA-4344-DR-CA		85,471
Subtotal Hazard Mitigation Grants				<u>1,576,121</u>
COVID-19 - ARPA - Emergency Management Performance Grants	97.042	DHS-21-GPD-042-09-02		63,712
Emergency Management Performance Grants	97.042	DHS-22-GPD-042-09-01		249,687
Subtotal Emergency Management Performance Grants				<u>313,399</u>
Fire Management Assistance Grant	97.046	FM-5295		2,633,622
BRIC: Building Resilient Infrastructure and Communities	97.047	BRIC20 - PJ0260		60,526
BRIC: Building Resilient Infrastructure and Communities	97.047	PDM19-PJ0135-004		49,053
Subtotal BRIC: Building Resilient Infrastructure and Communities				<u>109,579</u>

County of Sonoma, California
 Schedule of Expenditures of Federal Awards
 Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Federal Agency / Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
Homeland Security Grant Program	97.067	DHS-19-GPD-067-00-02		\$ 154,315
Homeland Security Grant Program	97.067	DHS-20-GPD-067-00-01		342,251
Homeland Security Grant Program	97.067	DHS-21-GPD-067-00-02		343,786
Homeland Security Grant Program	97.067	DHS-22-GPD-067-000-02		55,031
Subtotal Homeland Security Grant Program				<u>965,383</u>
Passed through the Department of Parks and Recreation				
Boating Safety Financial Assistance	97.012	C22L0618	\$ 86,745	86,745
Total U. S. Department of Homeland Security			<u>86,745</u>	<u>11,534,599</u>
TOTAL FEDERAL FINANCIAL ASSISTANCE			<u>\$ 9,898,942</u>	<u>\$ 166,789,387</u>

Note 1 – General

The accompanying schedule of expenditures of federal awards (SEFA) for the fiscal year ended June 30, 2023, presents the activity of all federal award programs of the County of Sonoma, California (County) with the exception of the federal award programs of the Sonoma County Community Development Commission, the Sonoma County Water Agency, and Sonoma County Transit, which were subject to separate audits by independent auditors.

The County SEFA excludes federal award programs for the entities which file a separate SEFA and independent audit. The expenditures incurred under federal award programs audited by other auditors are as follows:

Sonoma County Community Development Commission	\$ 73,341,113
Sonoma County Transit	5,029,737
Sonoma County Water Agency	4,207,725

The information in this schedule is presented 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). Because the schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position or fund balance, or cash flows of the County. The County’s Annual Comprehensive Financial Report (ACFR) Note 1, defines the reporting entity and provides a summary of significant accounting policies.

Note 2 – Basis of Accounting

The accompanying SEFA is presented using the modified accrual basis of accounting for grants accounted for in the governmental fund types and the accrual basis of accounting for grants accounted for in the proprietary fund types, as described in Note 1 to the County’s basic financial statements, except for subrecipient expenditures, which are recorded on the cash basis. Expenditures/expenses are recognized following the cost principles contained within the Uniform Guidance wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

Note 3 – Assistance Listing Numbers (ALN)

The Assistance Listing numbers included in the accompanying SEFA were determined based on the program name, review of grant contract information, and the Office of Management and Budget’s Assistance Listing numbers as reported on SAM.gov.

Note 4 – Pass-Through Entity Identifying Numbers

The County has included in the SEFA the identifying numbers for pass-through grants when such information has been provided by the pass-through entities.

Note 5 – Indirect Cost Rate

The County has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance, with the exception of the following programs:

Assistance Listing Number	Award Number	Program Name
16.034	2020-VD-BX-1333	COVID 19 - Coronavirus Emergency Supplemental Funding Program
16.575	2019-V2-GX-0053, 2020-V2-GX-0031, 15POVC-22-GG-00708-ASSI; 15POVC-21-GG-00613-ASSI	Crime Victim Assistance
16.575	2019-V2-GX-0053, 2020-V2-GX-0031, 15POVC-21-GG-00613-ASSI	Crime Victim Assistance
16.575	2020-V2-GX-0031 & 15POVC-21-GG-00613-ASSI	Crime Victim Assistance
16.582	2019-V3-GX-K022	Crime Victim Assistance/Discretionary Grants
16.588	VV21 04 0490 & VV22 05 0490	Violence Against Women Formula Grants
16.590	2016-WE-AX-0001	Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program
16.825	2020-YS-BX-0004	Smart Prosecution Initiative
20.616	DI22016 & DI23024	National Priority Safety Programs

Note 6 – Additional Information for the State of California Department of Aging

The California Department of Aging (CDA) requires agencies who receive CDA funding to display state-funded expenditures and federal expenditures for each CDA grant awarded. The County expended the following federal and state amounts under the grants:

Assistance Listing Number	Federal Expenditures	State Expenditures
10.561	\$ 256,760	\$ -
93.041	7,485	-
93.042	43,136	-
93.043	35,843	-
93.043 - COVID-19	13,096	-
93.044	675,886	164,527
93.044 - COVID-19	190,399	-
93.045	932,819	549,040
93.045 - COVID-19	282,124	-
93.052	275,169	-
93.052 - COVID-19	50,172	-
93.053	179,352	-
93.071	97,114	-
93.778	964,096	-
93.779	477,129	-
OARR - NA	-	231,138
OCNP - NA	-	16,924
NI - NA	-	33,146
Access to Tech - NA	-	132,272
OMB Initiative - NA	-	71,700
	<u>\$ 4,480,580</u>	<u>\$ 1,198,747</u>

Section I – Summary of Auditor’s Results

FINANCIAL STATEMENTS

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None reported
Noncompliance material to financial statements noted?	No

FEDERAL AWARDS

Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)?	No

Identification of major programs:

Name of Major Federal Program or Cluster	Federal Financial Assistance Listing
SNAP Cluster	10.561
Coronavirus State and Local Fiscal Recovery Funds	21.027
Child Support Services	93.563
Adoption Assistance	93.659
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036
Dollar threshold used to distinguish between Type A and Type B programs:	\$3,000,000
Auditee qualified as low-risk auditee?	Yes

Section II – Financial Statement Findings

None reported.

Section III – Federal Award Findings and Questioned Costs

None reported.

Summarized below is the current status of all audit findings reported in the prior year audit’s schedule of audit findings and questioned costs.

Financial Statement Findings

No matters were reported.

Federal Award Findings and Questioned Costs

Finding No.	Program Name	CFDA No./ AL Number	Compliance Requirements	Status of Corrective Action
2022-001	WIOA Cluster	17.258, 17.259, 17.278	Subrecipient Monitoring	Implemented
2022-002	WIOA Cluster	17.258, 17.259, 17.278	Reporting	Implemented
2022-003	Coronavirus State and Local Fiscal Recovery Funds	21.027	Subrecipient Monitoring	Implemented
2022-004	Coronavirus State and Local Fiscal Recovery Funds	21.027	Reporting	Implemented
2022-005	Medicaid Cluster	93.778	Eligibility	Partially Implemented
2022-006	Aging Cluster	93.041, 93.042, 93.043, 93.044, 93.045, 93.052, 93.053, 93.747	Reporting	Partially Implemented
2021-001	COVID-19 Emergency Rental Assistance Program	21.023	Subrecipient Monitoring	Implemented
2019-002	Medicaid Cluster – Medi-Cal Assistance	93.778	Eligibility	Superseded by Finding 2022-005
2019-003	Medicaid Cluster – In-Home Supportive Services (IHSS)	93.778	Eligibility	Superseded by Finding 2022-005