

Federal Awards Reports in Accordance  
with the Uniform Guidance  
Fiscal Year Ended June 30, 2020

**County of Sonoma, California**

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**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, 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 16, 2020. 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), Refuse Fund (major enterprise fund), Airport Fund (major enterprise fund), Energy Independence Program Fund (major enterprise fund), Transit Fund (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), and Sonoma County Fair and Exposition, Inc. (nonmajor enterprise 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.

**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**

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.

The image shows a handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Rancho Cucamonga, California  
December 16, 2020



**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**

We have audited the County of Sonoma, California’s (County) compliance with the types of compliance requirements described 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, 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.

The County’s basic financial statements include the operations of entities which received federal awards in the following amounts which are not included in the schedule of expenditures of federal awards for the fiscal year ended June 30, 2020:

Entity	Federal Expenditures
Sonoma County Community Development Commission	\$ 46,294,050
Sonoma County Water Agency	2,259,636
County of Sonoma Transit Fund	6,590,357

Our audit, described below, did not include the operations of these entities because they engaged other auditors to perform an audit in accordance with the Uniform Guidance.

**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.

***Other Matters***

The results of our auditing procedures disclosed an instance of noncompliance which are required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2020-001. Our opinion on each major federal program is not modified with respect to this matter.

The County's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs and the County's separate corrective action plan. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

***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 an 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 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 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.

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, 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 16, 2020, which contained unmodified opinions on those financial statements. 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), Refuse Fund (major enterprise fund), Airport Fund (major enterprise fund), Energy Independence Program Fund (major enterprise fund), Transit Fund (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), and Sonoma County Fair and Exposition, Inc. (nonmajor enterprise 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.



Rancho Cucamonga, California  
March 26, 2021

County of Sonoma, California  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2020

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Federal Agency/Pass- Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
<b>U.S. Department of Agriculture</b>				
<b>Direct Federal Programs</b>				
Cooperative Forestry Assistance	10.664	15-DG-11052021-221		\$ 17,837
Regional Conservation Partnership Program	10.932	68-9104-17-093	\$ 306,504	306,504
Subtotal Direct Federal Programs			<u>306,504</u>	<u>324,341</u>
<b>Passed through the State Department of Food and Agriculture</b>				
<b>Plant and Animal Disease, Pest Control, and Animal Care</b>				
<b>Phytophthora Ramorum Control Program (Sudden Oak Death) -</b>				
Pest Exclusion Interior	10.025	19-0267-031-SF		20,513
Light Brown Apple Moth (LBAM) Regulatory	10.025	19-0268-018-SF		55,685
Pierce's Disease Control Program - GWSS	10.025	17-0453-025-SF		217,044
<b>Pest Detection &amp; Emergency Project -</b>				
Oriental Fruit Fly, Asian Citrus Psyllid, Exotic Insects	10.025	19-0261		183,241
Pest Exclusion - European Grapevine Moth - EGVM	10.025	18-0619-027-SF & 19-0994-023-SF		573,816
Subtotal Plant and Animal Disease, Pest Control, and Animal Care				<u>1,050,299</u>
Subtotal Passed through the State Department of Food and Agriculture				<u>1,050,299</u>
<b>SNAP Cluster</b>				
<b>Passed through the State Department of Aging</b>				
<b>State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP)</b>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP)	10.561	SP-1920-27 & SP-2021-27		85,187
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP)	10.561	CF-1920-27		34,063
Subtotal passed through the State Department of Aging				<u>119,250</u>
<b>Passed through the State Department of Social Services</b>				
<b>State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP) - Cal Fresh Administration (NAFS)</b>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP)	10.561	PCA #11609		10,216,147
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP)	10.561	16-10183 A01/A02 & 19-10378	117,183	388,310
Subtotal passed through the State Department of Social Services			<u>117,183</u>	<u>10,604,457</u>
Subtotal SNAP Cluster			<u>117,183</u>	<u>10,723,707</u>
<b>Passed through the State Department of Public Health</b>				
<b>Special Supplemental Nutrition Program for Women, Infants and Children</b>				
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	19-10194 & 15-10077 A03		2,206,363
<b>Child Nutrition Cluster</b>				
<b>Passed through the State Department of Social Services</b>				
<b>Special Milk Program for Children</b>				
Special Milk Program for Children	10.556	CNIPS ID: 02837-SN-49-R		2,705
Total U.S. Department of Agriculture			<u>423,687</u>	<u>14,307,415</u>
<b>U.S. Department of Housing and Urban Development</b>				
<b>CDBG-Entitlement Grants Cluster</b>				
Community Development Block Grants/Entitlement Grants	14.218	CDBG 2016-2017		89,680
Community Development Block Grants/Entitlement Grants	14.218	CDBG 2015-2016		3,127
Total U.S. Department of Housing and Urban Development				<u>92,807</u>
<b>U.S. Department of Justice</b>				
<b>Direct Federal Programs</b>				
<b>Domestic Cannabis Eradication/Suppression Program</b>				
Domestic Cannabis Eradication/Suppression Program	16.U01	2020-47		33,027
<b>Crime Victim Assistance/Discretionary Grants</b>				
Crime Victim Assistance/Discretionary Grants	16.582	2016-VF-GX-K028		284,828
<b>Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program</b>				
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	2016-WE-AX-0001		234,566
<b>Criminal and Juvenile Justice and Mental Health Collaboration Program</b>				
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745	2016-MO-BX-0002		44,490
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745	2018-MO-BX-0008		17,136
Subtotal Criminal and Juvenile Justice and Mental Health Collaboration Program				<u>61,626</u>
<b>Equitable Sharing Program</b>				
Equitable Sharing Program	16.922	Not Available		20,000
Equitable Sharing Program	16.922	Not Available		4,913
Subtotal Equitable Sharing Program				<u>24,913</u>
Subtotal Direct Federal Programs				<u>638,960</u>
<b>Passed through WestEd</b>				
<b>National Institute of Justice Research, Evaluation, and Development Project Grants</b>				
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	2017-CK-BX-0018	227,359	317,077
<b>Passed through the California Governor's Office of Emergency Services</b>				
<b>Crime Victim Assistance</b>				
Crime Victim Assistance	16.575	VW18 37 0490 & VW19 38 0490		715,224
Crime Victim Assistance	16.575	XC16 01 0490		321,062
Crime Victim Assistance	16.575	KI18 01 0490		144,594
Crime Victim Assistance	16.575	KE17 01 0490 & KE19 02 0490	25,688	165,036
Crime Victim Assistance	16.575	XE16 01 0490 & XE19 02 0490	133,334	156,571
Crime Victim Assistance	16.575	XD18010490		89,597
Crime Victim Assistance	16.575	KC19 03 0490		29,100
Crime Victim Assistance	16.575	KC18 02 0490		146,381
Subtotal Crime Victim Assistance			<u>159,022</u>	<u>1,767,565</u>
<b>Violence Against Women Formula Grants</b>				
Violence Against Women Formula Grants	16.588	VV18 01 0490		200,766
Subtotal Passed through the California Governor's Office of Emergency Services			<u>159,022</u>	<u>1,968,331</u>
<b>Passed through the California Board of State and Community Corrections</b>				
<b>Edward Byrne Memorial Justice Assistance Grant</b>				
Edward Byrne Memorial Justice Assistance Grant	16.738	BSCC 0044-18-MH		8,990
Total U.S. Department of Justice			<u>386,381</u>	<u>2,933,358</u>



County of Sonoma, California  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2020

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Federal Agency/Pass- Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
<b>U.S. Department of Labor</b>				
WIOA Cluster:				
Passed through the State Employment Development Department				
WIOA Adult Program	17.258	K9110062 & AA011040	\$ 16,773	\$ 838,263
WIOA Adult Program	17.258	K8106692		35,201
WIOA Adult Program	17.258	K9110062		83,092
Subtotal WIOA Adult Program			<u>16,773</u>	<u>956,556</u>
WIOA Youth Activities	17.259	K9110062 & AA011040	490,730	571,422
WIOA Dislocated Worker Formula Grants	17.278	K9110062 & AA011040	16,773	592,946
WIOA Dislocated Worker Formula Grants - Rapid Response	17.278	K9110062 & AA011040		475,671
WIOA Dislocated Worker Formula Grants - Additional Assistance	17.278	K8106692		717,618
Subtotal WIOA Dislocated Workers Formula Grants			<u>16,773</u>	<u>1,786,235</u>
Subtotal WIOA Cluster			<u>524,276</u>	<u>3,314,213</u>
Total U.S. Department of Labor			<u>524,276</u>	<u>3,314,213</u>
<b>U.S. Department of Transportation</b>				
Direct Federal Program				
Airport Improvement Program	20.106	3-06-0241-046		302,446
Airport Improvement Program	20.106	3-06-0241-052		47,039
Airport Improvement Program	20.106	3-06-0241-055		306,610
Airport Improvement Program	20.106	3-06-0241-056		1,221,047
Airport Improvement Program	20.106	3-06-0241-059		105,511
Subtotal Airport Improvement Program				<u>1,982,653</u>
Subtotal Direct Federal Programs				<u>1,982,653</u>
Highway Planning and Construction Cluster				
Passed through the State Department of Parks and Recreation				
Recreational Trails Program	20.219	C8544004		43,242
Passed through the State Department of Transportation				
Highway Planning and Construction	20.205	BPMP-5920(163)		36,839
Highway Planning and Construction	20.205	BRLO-5920(125)		(59,399)
Highway Planning and Construction	20.205	BRLO-5920(127)		8,787
Highway Planning and Construction	20.205	BRLO-5920(129)		(9,034)
Highway Planning and Construction	20.205	BRLO-5920(138)		2,399
Highway Planning and Construction	20.205	BRLO-5920(139)		7,591
Highway Planning and Construction	20.205	BRLO-5920(144)		38,734
Highway Planning and Construction	20.205	BRLO-5920(146)		(10,000)
Highway Planning and Construction	20.205	BRLO-5920(149)		139,307
Highway Planning and Construction	20.205	BRLS-5920(092)		4,542
Highway Planning and Construction	20.205	CML-5920(142)		7,230
Highway Planning and Construction	20.205	CML-5920(164)		13,923
Highway Planning and Construction	20.205	HSIPL-5920(156)		645,794
Highway Planning and Construction	20.205	ATPLNI-5920(151)		118,614
Highway Planning and Construction	20.205	STPL-5920(147)		105,914
Highway Planning and Construction	20.205	STPL-5920(148)		104,081
Highway Planning and Construction	20.205	STPLZ-5920(056)		191,831
Highway Planning and Construction	20.205	STPLZ-5920(059)		75,091
Highway Planning and Construction	20.205	STPLZ-5920(111)		51,804
Highway Planning and Construction	20.205	STPLZ-5920(135)		240,600
Highway Planning and Construction	20.205	STPLZ-5920(137)		37,157
Highway Planning and Construction	20.205	ER-32LO(502)		10,792
Highway Planning and Construction	20.205	ER-32LO(503)		8,289
Highway Planning and Construction	20.205	ER-32LO(565)		97,792
Highway Planning and Construction	20.205	STPL-5920(175)		205
Highway Planning and Construction	20.205	STPL-5920(164)		1,143
Subtotal Passed through the State Department of Transportation				<u>1,870,026</u>
Subtotal Highway Planning and Construction Cluster				<u>1,913,268</u>
Transit Services Programs Cluster				
Passed through California State Transportation Agency				
Enhanced Mobility for Seniors and Individuals with Disabilities	20.513	64AO18-00794 & 64AO18-00690 & 64AM18-00764 & 64AM18-00676	337,089	381,222
Highway Safety Cluster				
Passed through the State of California Office of Traffic Safety				
National Priority Safety Programs	20.616	DI18028 & DI19021		266,745
Total U.S. Department of Transportation			<u>337,089</u>	<u>4,543,888</u>
<b>U.S. Environmental Protection Agency</b>				
The San Francisco Bay Water Quality Improvement Fund				
Regional Wetlands Program Development Grants	66.126	W9-99T26401-1		131,382
	66.461	CD-99T65701		47,578
Total U.S. Environmental Protection Agency				<u>178,960</u>

County of Sonoma, California  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2020

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Federal Agency/Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
U.S. Department of Health and Human Services				
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 <sup>(1)</sup>	AP-1920-27	\$ 7,165	\$ 7,165
Special Programs for the Aging - Title VII, Chapter 2 Long Term Care Ombudsman Services for Older Individuals	93.042 <sup>(1)</sup>	AP-1920-27	41,260	41,260
Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services	93.043 <sup>(1)</sup>	AP-1920-27	28,211	41,556
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	AP-1920-27	607,050	1,053,691
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	AP-1920-27 & FFCRA 2001CACMC2 & 2001CAHDC2	718,402	718,402
COVID-19 Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	AP-1920-27 & FFCRA 2001CACMC2 & 2001CAHDC2	38,170	38,170
Subtotal Special Programs for the Aging - Title III, Part C - Nutrition Services			<u>756,572</u>	<u>756,572</u>
National Family Caregiver Support - Title III, Part E	93.052 <sup>(1)</sup>	AP-1920-27	256,056	288,233
Nutrition Services Incentive Program	93.053	AP-1920-27	186,213	186,213
Subtotal Aging Cluster			<u>1,882,527</u>	<u>2,374,690</u>
Medicare Enrollment Assistance Program	93.071	MI-1718-27 & MI-1819-27	59,058	65,619
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	93.779	HI-1718-27	399,246	413,740
Subtotal Passed through State Department of Aging			<u>2,340,831</u>	<u>2,854,049</u>
CCDF Cluster				
Passed through the State Department of Education				
Child Care and Development Block Grant	93.575	CAPP - 8068		231,948
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	CAPP - 8068		80,695
Subtotal CCDF Cluster				<u>312,643</u>
Subtotal Passed through the State Department of Education				<u>312,643</u>
Medicaid Cluster				
Passed through the State Department of Aging				
Medical Assistance Program - Multipurpose Senior Service Program	93.778	MS-1819-11		685,600
Passed through the State Department of Health Care Services				
Medical Assistance Program - California Children's Services Administration	93.778	2019-49		606,238
Medical Assistance Program - Child Health and Disability Prevention Program	93.778	2019-49		270,698
Medical Assistance Program - Child Health and Disability Prevention Program Augmented Allocation, Children in Foster Care	93.778	2019-49		25,070
Medical Assistance Program - Child Health and Disability Prevention Program Children in Foster Care	93.778	2019-49		284,398
Medical Assistance Program - Psychotropic Medication Monitoring and Oversight	93.778	2019-49		27,973
Medical Assistance Program - Medicaid - Title XIX	93.778	05-45175		26,666,800
Medical Assistance Program - Medicaid - Title XIX - Local Dental Pilot Project (LDPP)	93.778	16-93577	188,238	444,978
Subtotal Passed through the Department of Health Care Services			<u>188,238</u>	<u>28,326,155</u>
Passed through the State Department of Public Health				
Medical Assistance Program - Medicaid - Title XIX	93.778	201949-FY2019-20 Title XIX		108,426
Subtotal Medicaid Cluster			<u>188,238</u>	<u>29,120,181</u>
Public Health Emergency Preparedness	93.069	17-10202 A01		445,982
National Bioterrorism Hospital Preparedness Program	93.889	17-10202 A01		131,769
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	1949BASE00		32,006
Immunization Cooperative Agreements	93.268	17-10355 A01		126,040
COVID-19 Public Health Emergency Response: Cooperative Agreement for Emergency		6 NU90TP922071-01-02		
Response: Public Health Crisis Response	93.354	COVID-19-49 for County of Sonoma		44,014
HIV Prevention Activities Health Department Based	93.940	18-10775	94,614	199,055
Maternal, Infant, and Early Childhood Home Visiting Program	93.870	CHVP 19-49		343,486
Maternal and Child Health Services Block Grant to the States	93.994	201949-FY2019-20 Title V		142,787
Subtotal Passed through the State Department of Public Health			<u>94,614</u>	<u>1,573,565</u>
Passed through the State Department of Health Care Services				
Children's Health Insurance Program	93.767	2019-49		308,120
Subtotal passed through the State Department of Health Care Services			<u>188,238</u>	<u>28,634,275</u>

(1) Denotes that this 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, 2020

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Federal Agency/Pass- Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
Passed through the State Department of Social Services				
Temporary Assistance for Needy Families	93.558	11001 - CalWORKS Assistance		\$ 4,287,681
Temporary Assistance for Needy Families	93.558	11001 - CalWORKS FGU	\$ 100,138	20,281,821
Subtotal TANF			<u>100,138</u>	<u>24,569,502</u>
Guardianship Assistance - Title IV-E Kingap	93.090	12307		224,435
Guardianship Assistance - Title IV-E Kingap Administration	93.090	12307		20,077
Subtotal Guardian Assistance				<u>244,512</u>
Promoting Safe and Stable Families	93.556	22333		282,774
Child Support Enforcement	93.563	1504CACSES		8,570,103
Child Support Enforcement	93.563	1504CACSES		870
Subtotal Child Support Enforcement				<u>8,570,973</u>
Refugee and Entrant Assistance - State Administered Programs	93.566	2001CARCMA		6,427
Community-Based Child Abuse Prevention Grants	93.590	1501CAFRPG		20,885
Adoption Incentive Payments	93.603	22410		223,546
Stephanie Tubbs Jones Child Welfare Services Program	93.645	12313		323,058
Foster Care - Title IV-E	93.658	1901CAFOST & 1801CAFOST		606,931
Foster Care - Title IV-E	93.658	12307		3,191,056
Foster Care - Title IV-E - Administration	93.658	12307	2,332,224	4,821,953
Subtotal Foster Care Assistance - Title IV-E			<u>2,332,224</u>	<u>8,619,940</u>
Adoption Assistance	93.659	12402		5,460,797
Adoption Assistance - Administration	93.659	12402		361,778
Subtotal Adoption Assistance				<u>5,822,575</u>
Social Services Block Grant	93.667	12307		494,524
Chaffee Foster Care Independence Program	93.674	12332		87,908
Subtotal passed through the State Department of Social Services			<u>2,432,362</u>	<u>49,266,624</u>
Total U.S. Department of Health and Human Services			<u>5,056,045</u>	<u>83,326,756</u>
U.S. Department of Homeland Security				
Passed through the California Governor's Office of Emergency Services				
Disaster Grants - Public Assistance (Presidentially Declared Disaster)	97.036	FEMA-4301-DR-CA		184,321
Disaster Grants - Public Assistance (Presidentially Declared Disaster)	97.036	FEMA-4308-DR-CA		229,986
Disaster Grants - Public Assistance (Presidentially Declared Disaster)	97.036	FEMA-4344-DR-CA		3,339,780
Disaster Grants - Public Assistance (Presidentially Declared Disaster)	97.036	FEMA-4434-DR-CA		2,037,954
Disaster Grants - Public Assistance (Presidentially Declared Disaster)	97.036	FEMA-4344-DR-CA		187,173
Disaster Grants - Public Assistance (Presidentially Declared Disaster)	97.036	FEMA-4344-DR-CA		38,388
Disaster Grants - Public Assistance (Presidentially Declared Disaster)	97.036	FEMA-4344-DR-CA		17,506
Disaster Grants - Public Assistance (Presidentially Declared Disaster)	97.036	FEMA-4434-DR-CA		1,938,948
Disaster Grants - Public Assistance (Presidentially Declared Disaster)	97.036	FEMA-4344-DR-CA		6,934,997
COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disaster)	97.036	FEMA-4482-DR-CA		7,978,139
Subtotal Disaster Grants - Public Assistance				<u>22,887,192</u>
Hazard Mitigation Grant	97.039	4240-113-22P		554
Hazard Mitigation Grant	97.039	4344-0533-56P		25,637
Hazard Mitigation Grant	97.039	4344-482-54P		48,902
Hazard Mitigation Grant	97.039	4344-0701		50,659
Hazard Mitigation Grant	97.039	HMGP-4344-193-43F		31,526
Subtotal Hazard Mitigation Grants				<u>157,278</u>
Emergency Management Performance Grants	97.042	2019-0003		226,571
Emergency Management Performance Grants	97.042	2020-0006		225,739
Subtotal Emergency Management Performance Grants				<u>452,310</u>
Homeland Security Grant Program	97.067	2017-0078		579,726
Homeland Security Grant Program	97.067	2018-0054		310,459
Homeland Security Grant Program	97.067	2019-0054		139,193
Subtotal Homeland Security Grant Program				<u>1,029,378</u>
Subtotal passed through California Governor's Office of Emergency Services				<u>24,526,158</u>
Passed through the Bay Area Urban Area Security Initiative				
Homeland Security Grant Program	97.067	2018		140,859
Homeland Security Grant Program	97.067	2019		64,514
Subtotal Homeland Security Grant Program				<u>1,234,751</u>
Total U. S. Department of Homeland Security				<u>24,731,531</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 6,727,478</u>	<u>\$ 133,428,928</u>

**Note 1 – General**

The accompanying schedule of expenditures of federal awards (SEFA) for the fiscal year ended June 30, 2020, 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 the County of Sonoma Transit Fund, 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	\$ 46,294,050
Sonoma County Water Agency	2,259,636
County of Sonoma Transit Fund	6,590,357

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). The County's Comprehensive Annual Financial Report (CAFR) Note 1, defines the reporting entity and provides a summary of significant accounting policies. Because the SEFA 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.

**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. 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. Subrecipient expenditures are reported on a cash basis.

**Note 3 – Catalog of Federal Domestic Assistance (CFDA) Numbers**

The CFDA 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 Catalog of Federal Domestic Assistance.

**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:

CFDA Number	Award Number	Program Name
16.575	VW18 37 0490 and VW19 38 0490	Crime Victim Assistance
16.575	XC16 01 0490	Crime Victim Assistance
16.575	KI18 01 0490	Crime Victim Assistance
16.582	2016-VF-GX-K028	Crime Victim Assistance/Discretionary Grants
16.588	VV18 01 0490	Violence Against Women Formula Grants
16.590	2016-WE-AX-0001	Grants to Encourage Arrest Policies and Enforcement of of Protection Orders Program
20.616	DI18028 and DI19021	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:

CFDA Number	Federal Expenditures	State Expenditures
93.041	\$ 7,165	\$ -
93.042	41,260	-
93.043	41,556	-
93.044	1,053,691	165,320
93.045	756,572	389,234
93.052	288,233	-
93.053	186,213	-
93.071	65,619	-
93.778	685,600	-
93.779	413,740	323,335
OMB Initiative NA	-	74,911
	<u>\$ 3,539,649</u>	<u>\$ 952,800</u>

**Section I – Summary of Auditor’s Results**

**FINANCIAL STATEMENTS**

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:	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 federal programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None reported
Type of auditors' report issued on compliance for major federal programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)?	Yes

**Identification of major federal programs:**

Name of Federal Program or Cluster	CFDA Number(s)
SNAP Cluster	10.561
Child Support Enforcement	93.563
Adoption Assistance	93.659
Disaster Grants - Public Assistance (Presidentially Declared Disaster)	97.036

Dollar threshold used to distinguish between Type A and Type B programs:	\$3,000,000
Auditee qualified as low-risk auditee?	Yes

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**Section II – Financial Statement Findings**

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None reported.

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**Section III – Federal Award Findings and Questioned Costs**

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**Finding 2020-001**

**Program:** Child Support Enforcement

**CFDA No.:** 93.563

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

**Passed-through:** State Department of Social Services

**Award Year:** Various

**Compliance Requirement:** Cash Management

**Type of Finding:** Noncompliance

**Criteria:**

Per 2 CFR Section 200.302(b)(6) of the Uniform Guidance, non-Federal entities are required to establish written procedures to implement the requirements of 2 CFR section 200.305 (Payments).

**Condition Found:**

As a result of our audit procedures over cash management, we noted the County complied with the cash management requirements, but did not formalize their procedures in writing to implement the cash management requirements of 2 CFR Section 200.305 (Payments) related to the Child Support Enforcement Program during fiscal year 2020. The County has subsequently established written procedures to implement the cash management requirements of 2 CFR Section 200.305 related to the Child Support Enforcement Program.

**Questioned Costs:**

No questioned costs were identified as a result of our procedures.

**Context:**

The condition noted above was identified during our testing over cash management requirements of the program.

**Effect:**

The County had not yet complied with the specific requirements for written procedures over cash management as described in 2 CFR 200.305 (Payments).



**Repeat Finding from Prior Year:**

No.

**Cause:**

The County's procedures did not ensure the required written procedures were developed in accordance with 2 CFR 200.302(b)(6).

**Recommendation:**

It is recommended that the County implement written policies and procedures to comply with the requirements of 2 CFR Section 200.305 (Payments).

**Views of Responsible Officials and Planned Corrective Actions:**

Sonoma County cash management procedures were in place and compliant; they are now formally documented to meet the written requirement of 2 CFR 200.302(b)(6).

Sonoma County has implemented written procedures to ensure compliance with the Cash Management requirement of 2 CFR 200.305 and 2 CF 300.302(b)(6).

See separate corrective action plan.

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**

<b>Finding No.</b>	<b>Program Name</b>	<b>CFDA No.</b>	<b>Compliance Requirements</b>	<b>Status of Corrective Action</b>
2019-001	Airport Improvement Program	20.106	Cash Management	Implemented
2019-002	Medicaid Cluster – Medi-Cal Assistance	93.778	Eligibility	Not Implemented
2019-003	Medicaid Cluster - In-Home Supportive Services (IHSS)	93.778	Eligibility	Not Implemented