



Federal Awards Reports in Accordance  
with the Uniform Guidance  
Year Ended June 30, 2021

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, 2021, 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 22, 2021. 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.



Rancho Cucamonga, California  
December 22, 2021



**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, 2021. 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, 2021:

Entity	Federal Expenditures
Sonoma County Community Development Commission	\$ 64,487,686
Sonoma County Water Agency	1,287,811
Sonoma County Transit	4,038,113

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, 2021.

#### ***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 are described in the accompanying schedule of findings and questioned costs as items 2021-001 and 2021-002. Our opinion on each major federal program is not modified with respect to these matters.

The County's response to the noncompliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs and the County's separate corrective action plan. The County's responses were 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 and therefore, material weaknesses and significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, described in the accompanying

schedule of findings and questioned costs as items 2021-001 through 2021-002 that we consider to be significant deficiencies.

The County's response to the internal control over compliance findings identified in our audit is described in the County's separate corrective action plan. The County's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated December 22, 2021, 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.



May 25, 2022

County of Sonoma, California  
 Schedule of Expenditures of Federal Awards  
 Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing 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>				
Forest Health Protection	10.680	19-DG-11052021-210		\$ 29,451
Regional Conservation Partnership Program	10.932	68-9104-17-093	\$ 392,731	392,731
Subtotal Direct Federal Programs			<u>392,731</u>	<u>422,182</u>
<b>Passed through the State Department of Food and Agriculture</b>				
Plant and Animal Disease, Pest Control, and Animal Care				
Phytophthora Ramorum Control Program (Sudden Oak Death) - Pest Exclusion Interior	10.025	20-0506-030-SF		17,005
Light Brown Apple Moth (LBAM) Regulatory	10.025	20-0270-047-SF		51,790
Pierce's Disease Control Program - GWSS	10.025	19-0727-033-SF		259,710
Pest Detection & Emergency Project				
Oriental Fruit Fly, Asian Citrus Psyllid, Exotic Insects	10.025	20-0177, 21-0516-015-SF, & 902921		250,511
Pest Exclusion - European Grapevine Moth - EGVM	10.025	19-0994-023-SF & 20-1036-027-SF		363,559
Subtotal Plant and Animal Disease, Pest Control, and Animal Care				<u>942,575</u>
Subtotal Passed through the State Department of Food and Agriculture				<u>942,575</u>
<b>SNAP Cluster:</b>				
<b>Passed through the State Department of Aging</b>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP)	10.561	SP-1920-27 & SP-2021-27		123,118
Subtotal passed through the State Department of Aging				<u>123,118</u>
<b>Passed through the State Department of Social Services</b>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP) - Cal Fresh Administration (NAFS)	10.561	PCA #11609		12,961,170
Subtotal passed through the State Department of Social Services				<u>12,961,170</u>
<b>Passed through the State Department of Public Health</b>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP)	10.561	19-10378	142,656	475,080
Subtotal SNAP Cluster			<u>142,656</u>	<u>13,559,368</u>
<b>Passed through the State Department of Public Health</b>				
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	19-10194		2,526,090
<b>Child Nutrition Cluster:</b>				
<b>Passed through the State Department of Social Services</b>				
Special Milk Program for Children	10.556	CNIPS ID: 02837-SN-49-R		2,195
<b>Passed through the State Department of Education</b>				
Summer Food Service Program for Children	10.559	197CACA3N1099 & 207CACA3N1099	5,232	5,232
Subtotal Child Nutrition Cluster			<u>5,232</u>	<u>7,427</u>
<b>Total U.S. Department of Agriculture</b>			<u>540,619</u>	<u>17,457,642</u>
<b>U.S. Department of Housing and Urban Development</b>				
<b>CDBG-Entitlement Grants Cluster:</b>				
Community Development Block Grants	14.218	CDBG 2016-2017		191,080
Community Development Block Grants	14.218	CDBG 2015-2016		3,178
Community Development Block Grants	14.218	CDBG 2017-2018		172,856
Community Development Block Grants	14.218	CDBG 2018-2019		1,433
Subtotal CDBG-Entitlement Grants Cluster				<u>368,547</u>
<b>Total U.S. Department of Housing and Urban Development</b>				<u>368,547</u>
<b>U.S. Department of Interior</b>				
<b>Passed through the State Department of Parks and Recreation</b>				
Outdoor Recreation Acquisition, Development and Planning	15.916	06-01843		1,432,903
<b>Total U.S. Department of Interior</b>				<u>1,432,903</u>

County of Sonoma, California  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Federal Agency/ Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
<b>U.S. Department of Justice</b>				
<b>Direct Federal Programs</b>				
Domestic Cannabis Eradication/Suppression Program	16.U01	2021-48		\$ 20,661
Coronavirus Emergency Supplemental Funding Program	16.034	2020-VD-BX-1333		6,005
Crime Victim Assistance/Discretionary Grants	16.582	2019-V3-GX-K022	\$ 109,761	271,394
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	2016-WE-AX-0001	127,004	253,799
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2017-DJ-BX-0938		47,104
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745	2018-MO-BX-0008	437,792	449,696
Equitable Sharing Program	16.922			15,762
Subtotal Direct Federal Programs			<u>674,557</u>	<u>1,064,421</u>
<b>Passed through the California Governor's Office of Emergency Services</b>				
Crime Victim Assistance	16.575	VW19 38 0490 & VW20 39 0490		804,725
Crime Victim Assistance	16.575	XC19 02 0490 & XC20 03 0490	121,327	255,922
Crime Victim Assistance	16.575	KI19 02 0490 & KI20 03 0490	64,954	185,440
Crime Victim Assistance	16.575	KE19 02 0490 & KE20 03 0490	63,865	151,272
Crime Victim Assistance	16.575	XE19 02 0490 & XE20 03 0490	166,217	166,217
Crime Victim Assistance	16.575	KC19 03 0490		170,900
Crime Victim Assistance	16.575	KC18 02 0490		6,343
Crime Victim Assistance	16.575	Not Available		29,035
Crime Victim Assistance	16.575	2018-V2 GX-0029		1,385
Subtotal Crime Victim Assistance			<u>416,363</u>	<u>1,771,239</u>
Violence Against Women Formula Grants	16.588	VV19 02 0492 and VV20 03 0490		201,962
Subtotal Passed through the California Governor's Office of Emergency Services			<u>416,363</u>	<u>1,973,201</u>
<b>Passed through the California Board of State and Community Corrections</b>				
Edward Byrne Memorial Justice Assistance Grant	16.738	BSCC 0044-18-MH		41,000
<b>Total U.S. Department of Justice</b>			<u>1,090,920</u>	<u>3,078,622</u>
<b>U.S. Department of Labor</b>				
<b>WIOA Cluster:</b>				
<b>Passed through the State Employment Development Department</b>				
WIOA Adult Program	17.258	AA011040 & A111040	51,074	716,531
WIOA Adult Program	17.258	AA011040		15,002
WIOA Adult Program	17.258	K9110062		62,799
Subtotal WIOA Adult Program			<u>51,074</u>	<u>794,332</u>
WIOA Youth Activities	17.259	AA011040 & A111040	401,604	488,775
WIOA Dislocated Worker Formula Grants	17.278	AA011040 & A111040	51,074	619,697
WIOA Dislocated Worker Formula Grants - Rapid Response	17.278	AA011040 & A111040		219,142
WIOA Dislocated Worker Formula Grants - Additional Assistance	17.278	AA011040		116,234
WIOA Dislocated Worker Formula Grants - Additional Assistance	17.278	AA011040	37,554	76,340
Subtotal WIOA Dislocated Workers Formula Grants			<u>88,628</u>	<u>1,031,413</u>
Subtotal WIOA Cluster			<u>541,306</u>	<u>2,314,520</u>
WIOA National Dislocated Worker Grants / WIA National Emergency Grants	17.277	AA011040		42,948
<b>Total U.S. Department of Labor</b>			<u>541,306</u>	<u>2,357,468</u>
<b>U.S. Department of Transportation</b>				
<b>Direct Federal Program</b>				
Airport Improvement Program	20.106	3-06-0241-046		482,116
Airport Improvement Program	20.106	3-06-0241-052		18,955
Airport Improvement Program	20.106	3-06-0241-055		193,314
Airport Improvement Program	20.106	3-06-0241-057		4,680,123
Airport Improvement Program	20.106	3-06-0241-058		75,728
COVID-19 - Airport Improvement Program	20.106	3-06-0241-059		5,798,010
Subtotal Airport Improvement Program				<u>11,248,246</u>
Subtotal Direct Federal Programs				<u>11,248,246</u>

County of Sonoma, California  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Federal Agency/ Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
<b>Highway Planning and Construction Cluster:</b>				
<b>Passed through the State Department of Transportation</b>				
Highway Planning and Construction	20.205	STPL-5920(147)	\$	85,638
Highway Planning and Construction	20.205	STPL-5920(148)		53,349
Highway Planning and Construction	20.205	CML-5920(164)		98,477
Highway Planning and Construction	20.205	BPMP-5920(163)		12,734
Highway Planning and Construction	20.205	BRLO-5920(118)		370,835
Highway Planning and Construction	20.205	BRLO-5920(125)		1,500
Highway Planning and Construction	20.205	BRLO-5920(127)		88,768
Highway Planning and Construction	20.205	BRLO-5920(129)		134,677
Highway Planning and Construction	20.205	BRLO-5920(144)		31,798
Highway Planning and Construction	20.205	BRLO-5920(146)		87,762
Highway Planning and Construction	20.205	BRLO-5920(149)		98,585
Highway Planning and Construction	20.205	BRLS-5920(092)		28,632
Highway Planning and Construction	20.205	ER-3210(502)		216,674
Highway Planning and Construction	20.205	STPL-5920(166)		2,026,284
Highway Planning and Construction	20.205	STPL-5920(167)		2,705,244
Highway Planning and Construction	20.205	STPL-5920(175)		23,281
Highway Planning and Construction	20.205	STPLZ-5920(056)		3,213,428
Highway Planning and Construction	20.205	STPLZ-5920(059)		4,606,802
Highway Planning and Construction	20.205	STPLZ-5920(111)		190,357
Highway Planning and Construction	20.205	STPLZ-5920(135)		1,331,382
Highway Planning and Construction	20.205	STPLZ-5920(137)		55,513
Subtotal Passed through the State Department of Transportation				<u>15,461,720</u>
<b>Passed through the State Department of Parks and Recreation</b>				
Recreational Trails Program	20.219	RT-49-012A		239,771
Subtotal Highway Planning and Construction Cluster				<u>15,701,491</u>
<b>Transit Services Programs Cluster:</b>				
<b>Passed through California State Transportation Agency</b>				
Enhanced Mobility for Seniors and Individuals with Disabilities	20.513	64AO18-00794 & 64AO18-00690 & 64AM18-00764 & 64AM18-00676	\$ 190,694	244,563
<b>Highway Safety Cluster:</b>				
<b>Passed through the State of California Office of Traffic Safety</b>				
National Priority Safety Programs	20.616	DI20017 and DI21011		234,427
Total U.S. Department of Transportation			<u>190,694</u>	<u>27,428,727</u>
<b>U.S. Department of Treasury</b>				
COVID-19 - Coronavirus Relief Fund	21.019			50,263,852
COVID-19 - Emergency Rental Assistance	21.023		5,035,485	5,142,253
Total U.S. Department of Treasury			<u>5,035,485</u>	<u>55,406,105</u>
<b>U.S. National Endowment for the Arts</b>				
COVID-19 - Promotion of the Arts Grants to Organizations and Individuals	45.024	1879960-95-20	292,231	292,231
Promotion of the Arts Grants to Organizations and Individuals	45.024	1863072-42-20		118,000
Promotion of the Arts Grants to Organizations and Individuals	45.024	1861973-62-20	15,000	15,000
Total U.S. National Endowment for the Arts			<u>307,231</u>	<u>425,231</u>
<b>U.S. Environmental Protection Agency</b>				
The San Francisco Bay Water Quality Improvement Fund	66.126	W9-99T26401-1		95,416
The San Francisco Bay Water Quality Improvement Fund	66.126	W9-98T16801		85,702
Regional Wetlands Program Development Grants	66.461	CD-99T65701		29,613
Total U.S. Environmental Protection Agency				<u>210,731</u>
<b>U.S. Department of Education</b>				
<b>Passed through the State Department of Rehabilitation</b>				
Rehabilitation Services Vocational Rehabilitation Grants to States	84.126	31097		71,354
Total U.S. Department of Education				<u>71,354</u>

County of Sonoma, California  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Federal Agency/ Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
<b>U.S. Election Administration Commission</b>				
<b>Passed through the Secretary of State</b>				
COVID-19 - Help America Vote Act	90.404	20G26149	\$	966,761
<b>Total U.S. Election Administration Commission</b>				<b>966,761</b>
<b>U.S. Department of Health and Human Services</b>				
<b>Aging Cluster:</b>				
<b>Passed through the State Department of Aging</b>				
Special Programs for the Aging - Title VII, Chapter 3 Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041 <sup>(1)</sup>	AP-2021-27	\$	6,864
Special Programs for the Aging - Title VII, Chapter 2				6,864
Long Term Care Ombudsman Services for Older Individuals	93.042 <sup>(1)</sup>	AP-2021-27		36,439
COVID-19 - Special Programs for the Aging - Title VII, Chapter 2				36,439
Long Term Care Ombudsman Services for Older Individuals	93.042 <sup>(1)</sup>	PM-20-18		15,614
Subtotal Special Programs for the Aging - Title VII, Chapter 2				15,614
Long Term Care Ombudsman Services for Older Individuals				52,053
Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services	93.043 <sup>(1)</sup>	AP-2021-27		20,725
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	AP-2021-27		894,358
COVID-19 - Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	PM-20-18		43,862
Subtotal Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers				938,220
		AP-2021-27 & FFCRA 2001CACMC2 & 2001CAHDC2		
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045			664,675
COVID-19 - Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	PM-20-18		249,905
Subtotal Special Programs for the Aging - Title III, Part C - Nutrition Services				914,580
National Family Caregiver Support - Title III, Part E	93.052 <sup>(1)</sup>	AP-2021-27		213,926
COVID-19 - National Family Caregiver Support - Title III, Part E	93.052 <sup>(1)</sup>	PM-20-18		24,468
Subtotal National Family Caregiver Support - Title III, Part E				238,394
Nutrition Services Incentive Program	93.053	AP-2021-27		148,815
Subtotal Aging Cluster				2,319,651
Medicare Enrollment Assistance Program	93.071	MI-1920-27 & MI-2021-27		51,129
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	93.779	HI-2021-27		385,093
Subtotal Passed through State Department of Aging				2,755,873
<b>Medicaid Cluster:</b>				
<b>Passed through the State Department of Aging</b>				
Medical Assistance Program - Multipurpose Senior Service Program	93.778	MS-2021-11		856,992
<b>Passed through the State Department of Health Care Services</b>				
Medical Assistance Program - California Children's Services Administration	93.778	ALLOCATION		662,699
Medical Assistance Program - Child Health and Disability Prevention Program	93.778	ALLOCATION		212,623
Medical Assistance Program - Child Health and Disability Prevention Program				211,857
Children in Foster Care	93.778	ALLOCATION		50,948
Medical Assistance Program - Psychotropic Medication Monitoring and Oversight	93.778	ALLOCATION		287,512
Medical Assistance Program - Medicaid - Title XIX	93.778	16-93577		179,606
Subtotal Passed through the Department of Health Care Services				1,425,639
<b>Passed through the State Department of Social Services</b>				
Medical Assistance Program - Medicaid - Title XIX	93.778	05-45175		27,866,522

(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, 2021

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Federal Agency/ Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
<b>Passed through the State Department of Public Health</b>				
Medical Assistance Program - Medicaid - Title XIX	93.778	202049-FY2020-21 Title XIX		\$ 127,838
Subtotal Medicaid Cluster			\$ 179,606	30,276,991
Public Health Emergency Preparedness	93.069	17-10202 A01		434,667
National Bioterrorism Hospital Preparedness Program	93.889	17-10202 A01		115,113
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	2049BASE00		30,996
		1 NH231P922612-01-00, 5 NH231P922612-02-00, 6 NH231P922612-01-01		122,481
Immunization Cooperative Agreements	93.268	COVID-19ELC49		1,097,572
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	6NU50CK000539-01-08		98,003
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) - ELC CARES	93.323	6 NU90TP922071-01-02		1,195,575
Subtotal Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)				99,337
COVID-19 - Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	COVID-19-49 for County of Sonoma		109,114
HIV Prevention Activities Health Department Based	93.940	CDC PS18-1802	61,676	300,728
Maternal, Infant, and Early Childhood Home Visiting Program	93.870	CHPV 20-49		141,597
Maternal and Child Health Services Block Grant to the States	93.994	202049-FY2020-21 Title V & SIDS		141,597
Subtotal Passed through the State Department of Public Health			61,676	2,677,446
<b>Passed through the State Department of Health Care Services</b>				
Children's Health Insurance Program	93.767	ALLOCATION		287,909
Block Grants for Community Mental Health Services	93.958	1B09SM082588-01		356,215
Block Grants for Prevention & Treatment of Substance Abuse	93.959	17-94166,17-94166 A01, 17-94166 A02		2,709,619
Subtotal passed through the State Department of Health Care Services			179,606	4,779,382
<b>Passed through the State Department of Social Services</b>				
<b>477 Cluster:</b>				
Temporary Assistance for Needy Families	93.558	11001 - CalWORKS Assistance		5,244,915
Temporary Assistance for Needy Families	93.558	11001 - CalWORKS FGU	143,607	22,962,553
Subtotal Temporary Assistance for Needy Families			143,607	28,207,468
Subtotal 477 Cluster			143,607	28,207,468
Guardianship Assistance - Title IV-E Kingap	93.090	PCA Number: 12307		267,712
Guardianship Assistance - Title IV-E Kingap Administration	93.090	PCA Number: 12307		33,665
Subtotal Guardianship Assistance				301,377
Promoting Safe and Stable Families	93.556	PCA #22333		286,421
Child Support Enforcement	93.563	1504CACSES		7,629,776
Refugee and Entrant Assistance - State Administered Programs	93.566	2001CARCMA		685
Community-Based Child Abuse Prevention Grants	93.590	1501CAF RPG		29,459
Adoption Incentive Payments	93.603	22410		209,757
Stephanie Tubbs Jones Child Welfare Services Program	93.645	12313		254,657
Foster Care - Title IV-E	93.658	12307		181,961
Foster Care - Title IV-E	93.658	12307		4,208,226
Foster Care - Title IV-E - Administration	93.658	12307	1,617,277	5,500,545
Subtotal Foster Care Assistance - Title IV-E			1,617,277	9,890,732
Adoption Assistance	93.659	12402		6,806,529
Adoption Assistance - Administration	93.659	12402		428,707
Subtotal Adoption Assistance				7,235,236
Social Services Block Grant	93.667	12307		494,524
Chaffee Foster Care Independence Program	93.674	12332		93,921
Subtotal passed through the State Department of Social Services			1,760,884	54,634,013
<b>Total U.S. Department of Health and Human Services</b>			<b>4,758,039</b>	<b>93,652,334</b>

County of Sonoma, California  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Federal Agency/ Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
<b>U.S. Department of Homeland Security</b>				
<b>Passed through the California Governor's Office of Emergency Services</b>				
Disaster Grants - Public Assistance (Presidentially Declared Disaster)	97.036	FEMA-4301-DR-CA		\$ 462,263
Disaster Grants - Public Assistance (Presidentially Declared Disaster)	97.036	FEMA-4308-DR-CA		371,356
Disaster Grants - Public Assistance (Presidentially Declared Disaster)	97.036	FEMA-4434-DR-CA		273,238
COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disaster)	97.036	FEMA-4482-DR-CA		2,006,484
Disaster Grants - Public Assistance (Presidentially Declared Disaster)	97.036	FEMA-4558-DR-CA		12,102
Subtotal Disaster Grants - Public Assistance				<u>3,125,443</u>
Hazard Mitigation Grant	97.039	FEMA-4344-DR-CA		443,625
Hazard Mitigation Grant	97.039	FEMA-4407-DR-CA		34,701
Hazard Mitigation Grant	97.039	4344-0533-56P		74,008
Hazard Mitigation Grant	97.039	4344-482-54P		171,877
Hazard Mitigation Grant	97.039	4344-0701		180,536
Hazard Mitigation Grant	97.039	4407-0335-077R		6,358
Hazard Mitigation Grant	97.039	HMGP-4344-193-43F		141,274
Hazard Mitigation Grant	97.039	HGMP-4434-PJ0044-005F		1,115
Hazard Mitigation Grant	97.039	HGMP-4434-PJ0027-002		499
Subtotal Hazard Mitigation Grants				<u>1,053,993</u>
Emergency Management Performance Grants	97.042	DHS-19-GPD-042-09-01		226,571
Emergency Management Performance Grants	97.042	DHS-20-GPD-042-09-02		225,739
COVID-19 - Emergency Management Performance Grants	97.042	DHS-20-GPD-042-09-03		53,482
Subtotal Emergency Management Performance Grants				<u>505,792</u>
Fire Management Assistance Grant	97.046	FM-5295		1,293,510
BRIC: Building Resilient Infrastructure and Communities	97.047	2020-0006-PDM-PL0135-004		863
Homeland Security Grant Program	97.067	DHS-17-GPD-067-00-01		149,890
Homeland Security Grant Program	97.067	DHS-18-GPD-067-00-01		365,191
Homeland Security Grant Program	97.067	DHS-19-GPD-067-00-02		212,846
Homeland Security Grant Program	97.067	DHS-20-GPD-067-00-01		17,600
Subtotal Homeland Security Grant Program				<u>745,527</u>
Subtotal passed through California Governor's Office of Emergency Services				<u>6,725,128</u>
<b>Passed through the Bay Area Urban Area Security Initiative</b>				
Homeland Security Grant Program	97.067	DHS-18-GPD-067-00-01		115,137
Homeland Security Grant Program	97.067	DHS-19-GPD-067-00-02		44,209
Subtotal Homeland Security Grant Program				<u>904,873</u>
<b>Total U. S. Department of Homeland Security</b>				<u>6,884,474</u>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<b>\$ 12,464,294</b>	<b>\$ 209,740,899</b>

**Note 1 – General**

The accompanying schedule of expenditures of federal awards (SEFA) for the fiscal year ended June 30, 2021, 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	\$ 64,487,686
Sonoma County Water Agency	1,287,811
Sonoma County Transit	4,038,113

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 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. 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.

**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.

**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
16.575	2018-V2-GX-0029 and 2019-V2-GX-0053	Victim/Witness Assistance Program
16.588	VV19 02 0492 and VV20 03 0490	Violence Against Women Vertical Prosecution Program
16.738	2017-DJ-BX-0938	Edward Byrne Memorial Justice Assistance Grant Program
20.616	DI20017 and DI21011	National Priority Safety Program

**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
93.041	\$ 6,864	\$ -
93.042	36,439	-
93.042 - COVID-19	15,614	-
93.043	20,725	-
93.044	894,358	165,320
93.044 - COVID-19	43,862	-
93.045	664,675	389,234
93.045 - COVID-19	249,905	-
93.052	213,926	-
93.052 - COVID-19	24,468	-
93.053	148,815	-
93.071	83,310	-
93.778	856,992	-
93.779	435,018	323,335
OMB Initiative N/A	-	74,911
	<u>\$ 3,694,971</u>	<u>\$ 952,800</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?	Yes
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 Federal Program or Cluster	Federal Financial Assistance Listing/CFDA Number(s)
Airport Improvement Program	20.106
Highway Planning and Construction Cluster	20.205, 20.219
Coronavirus Relief Fund	21.019
Emergency Rental Assistance	21.023
Foster Care - Title IV-E	93.658
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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**2021-001**      **Program:** COVID-19 - Emergency Rental Assistance Program  
**CFDA No.:** 21.023  
**Federal Grantor:** U.S. Department of the Treasury  
**Award No. and Year:** 2021

**Compliance Requirements:** Subrecipient Monitoring  
**Type of Finding:** Significant Deficiency in Internal Control and Instance of Non-Compliance

**Criteria:**

*2 CFR section 200.332(b), Requirements for Pass-Through Entities*, states that all pass-through entities must evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations and the terms and conditions of the subaward for purpose of determining the appropriate subrecipient monitoring.

**Condition:**

During our testing of the County's provisions for evaluating subrecipient's risk of noncompliance with Federal statutes, regulations and the terms and conditions of the subaward, we noted for 4 of the 10 subrecipients selected, the required evaluation of the subrecipient's risk of noncompliance was not documented.

**Cause:**

The County did not establish and implement policies and procedures relating to risk assessment when a subrecipient contract is awarded.

**Effect:**

There is an increased risk that the monitoring procedures performed may not address the subrecipient's risk of noncompliance.

**Questioned Costs:**

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

**Context/Sampling:**

A nonstatistical sample of 4 out of 10 subrecipients were selected for subrecipient monitoring testing.

**Repeat Finding from Prior Years:**

No.

**Recommendation:**

We recommend that the County establish and implement policies and procedures to ensure that the required evaluation of the subrecipient's risk of noncompliance be documented in accordance with 2 CFR section 200.332(b).

**Views of Responsible Officials:**

Management agrees. See separately issued Corrective Action Plan.

**2021-002**

**Program:** COVID-19 - Emergency Rental Assistance Program

**CFDA No.:** 21.023

**Federal Grantor:** U.S. Department of the Treasury

**Award No. and Year:** 2021

**Compliance Requirements:** Reporting

**Type of Finding:** Significant Deficiency in Internal Control and Instance of Non-Compliance

**Criteria:**

Per Division N, Title V, Section 501(g) of the Consolidated Appropriations Act, 2021, Pub. L. No. 116-260, (December 27, 2020) and *Reporting Guidance: Emergency Rental Assistance Programs*, issued by the U.S. Department of Treasury, the County is required to submit quarterly and monthly program reports for the Emergency Rental Assistance Program.

**Condition:**

During our testing of the program's reporting requirements, we noted that one quarterly report (for the period of April to June 30, 2021) was not finalized and submitted by the County at the time of the audit.

**Cause:**

The condition was primarily caused by technical issues the County encountered while attempting to submit the report through the Treasury's online Portal.

**Effect:**

Failure to follow program reporting requirements results in noncompliance with federal regulations.

**Questioned Costs:**

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

**Context/Sampling:**

5 of the 5 total Monthly and Quarterly report submissions under the program were selected for testing.

**Repeat Finding from Prior Years:**

No.

**Recommendation:**

We recommend that the County review its established policies and procedures regarding the reporting process to ensure that required reports are submitted timely, in accordance with Federal requirements.

**Views of Responsible Officials:**

Management agrees. See separately issued 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>
2020-001	Child Support Enforcement	93.563	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	Partially Implemented