

COUNTY OF MARIN
SINGLE AUDIT REPORT
YEAR ENDED JUNE 30, 2019



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**COUNTY OF MARIN
SINGLE AUDIT REPORT
YEAR ENDED JUNE 30, 2019
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**INDEPENDENT AUDITORS’ 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 Marin
San Rafael, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Marin (the County), as of and for the year ended June 30, 2019, 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 31, 2019. Our report includes a reference to other auditors who audited the financial statements of the Housing Authority of the County of Marin and the Marin County Transit District, which represent the following percentages of assets and revenues/additions as of and for the fiscal year ended June 30, 2019, as described in our report on the County’s financial statements:

<u>Opinion Unit</u>	<u>Assets</u>	<u>Revenues/ Additions</u>
Business-Type Activities	82.9%	89.3%
Marin County Transit District	100.0	100.0
Housing Authority of the County of Marin	100.0	100.0
Aggregate Discretely Presented Component Units	100.0	100.0

This report does not include the results of the other auditors’ 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) to determine the 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. 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.

Board of Supervisors
County of Marin

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 determination of financial statement amounts. 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.

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

CliftonLarsonAllen LLP

Roseville, California
December 31, 2019



**INDEPENDENT AUDITORS' 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 Marin
San Rafael, California

Report on Compliance for Each Major Federal Program

We have audited the County of Marin's (the County) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2019. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

The County's basic financial statements include the operations of the following entities, which are not included in the schedule of expenditures of federal awards for the year ended June 30, 2019:

<u>Entity</u>	<u>Federal Expenditures</u>
Housing Authority of the County of Marin	\$ 51,143,153
Marin County Transit District	3,471,249

Our audit, described below, did not include the operations of those entities as those entities were audited separately by other auditors 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.

Auditors' 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 (CFR) 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, 2019.

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 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 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, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We have issued our report thereon dated December 31, 2019, which contained unmodified opinions on those financial statements. We did not audit the financial statements of the Housing Authority of the County of Marin and the Marin County Transit District, which represent the following percentages of assets and revenues/additions as of and for the fiscal year ended June 30, 2019:

<u>Opinion Unit</u>	<u>Assets</u>	<u>Revenues/ Additions</u>
Business-Type Activities	82.9%	89.3%
Marin County Transit District	100.0	100.0
Housing Authority of the County of Marin	100.0	100.0
Aggregate Discretely Presented Component Units	100.0	100.0

Those financial statements were audited by other auditors, whose report thereon has been furnished to us, and our opinions, insofar as they relate to the amounts included are based solely on the reports of the other auditors. Our audit was conducted for the purpose of forming an opinion 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 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 expenditure of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Matters

The supplementary schedules of the California Governor's Office of Emergency Services and the Board of State and Community Corrections Grant Expenditures have not been subjected to auditing procedures applied in the audit of the basic financial statements, and accordingly, we express no opinion on them.



CliftonLarsonAllen LLP

Roseville, California
December 31, 2019

COUNTY OF MARIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2019

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass Through Entity Identifying Number	Federal Expenditures	Expenditures to Subrecipients
<u>U.S. Department of Agriculture</u>				
Passed through California Department of Food and Agriculture:				
Plant and Animal Disease, Pest Control, and Animal Care	10.025	17-0453-051-SF	\$ 79,470	\$ -
Plant and Animal Disease, Pest Control, and Animal Care	10.025	18-0299-031-SF	14,291	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025	18-0295-026-SF	10,065	-
Subtotal CFDA Number 10.025			<u>103,826</u>	<u>-</u>
National School Lunch Program (NSLP)	10.555	—	221,150	-
Forest Health Protection	10.680	14-0001-012-SF	29,011	29,011
Subtotal Pass-Through			<u>353,987</u>	<u>29,011</u>
Passed through California Department of Social Services:				
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557	—	1,095,289	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP)	10.561	—	5,979,493	-
Subtotal Pass-Through			<u>7,074,782</u>	<u>-</u>
Total U.S. Department of Agriculture			<u>\$ 7,428,769</u>	<u>\$ 29,011</u>
<u>U.S. Department of Defense</u>				
Passed through U.S. Army Corp of Engineers:				
Estuary Habitat Restoration Program	12.130	W1912PL-11-2-002	61,692	-
Total U.S. Department of Defense			<u>\$ 61,692</u>	<u>\$ -</u>
<u>U.S. Department of Education</u>				
Passed through California Department of Rehabilitation:				
Rehabilitation Services - Vocational Rehabilitation Grants to States	84.126	—	64,679	-
Total U.S. Department of Education			<u>\$ 64,679</u>	<u>\$ -</u>
<u>U.S. Department of Health and Human Services</u>				
Direct Programs:				
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Grants	93.074	—	370,854	-
Passed through California Department of Aging:				
Title VII - Programs for Prevention of Elder Abuse, Neglect and Exploitation	93.041	AP-1415-05	3,771	-
Title VII - Long-Term Care Ombudsman Services for Older Individuals	93.042	AP-1415-05	33,538	-
Title IIID - Disease Prevention and Health Promotion Services	93.043	AP-1415-05	23,123	-
Title IIIE - National Family Caregiver Support	93.052	AP-1415-05	166,811	-
Subtotal Pass-Through			<u>227,243</u>	<u>-</u>
Aging Cluster:				
Title IIIB - Grants for Supportive Services and Senior Centers	93.044	AP-1415-05	358,941	-
Title III C1 - Nutrition Services	93.045	AP-1415-05	585,215	-
Nutrition Services Incentive Program	93.053	AP-1415-05	76,568	-
Subtotal Aging Cluster			<u>1,020,724</u>	<u>-</u>
Passed through California Department of Health Care Services:				
Projects Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	—	34,144	-
Childhood Lead Poisoning Prevention Programs (CLPPP)	93.197	—	17,442	-

COUNTY OF MARIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2019

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass Through Entity Identifying Number	Expenditures	
			Federal Expenditures	to Subrecipients
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	—	209,073	-
Immunization Cooperative Agreements	93.268	—	272,234	-
Medical Assistance Program	93.778	—	11,196,987	-
HIV Emergency Relief Project Grants (Ryan White HIV/AIDS Program Part A)	93.914	—	426,271	405,866
HIV Care Formula Grants (Ryan White HIV/AIDS Program Part B)	93.917	—	339,611	188,413
HIV Prevention Activities - Health Department Based	93.940	—	78,201	45,830
Block Grant for Community Mental Health Services	93.958	—	488,211	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	—	1,598,720	-
Maternal and Child Health Services Block Grant	93.994	—	242,547	24,213
Subtotal Pass-Through			<u>14,903,441</u>	<u>664,322</u>
Passed through California Department of Social Services:				
Guardianship Assistance	93.090	—	7,434	-
Promoting Safe and Stable Families	93.556	—	98,207	-
Temporary Assistance for Needy Families (TANF)	93.558	—	10,295,166	-
Child Support Enforcement	93.563	—	2,455,505	-
Refugee and Entrant Assistance - State Administered Programs	93.566	—	15,533	-
Stephanie Tubbs Jones Child Welfare Services Programs	93.645	—	599,660	-
Foster Care Title IV-E	93.658	—	2,872,155	-
Adoption Assistance Program	93.659	—	1,028,209	-
Social Services Block Grant	93.667	—	242,587	-
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	—	108,047	-
Subtotal Pass-Through			<u>17,722,503</u>	<u>-</u>
Passed through Council of State and Territorial Epidemiologists:				
NON-ACA/PPHF—Building Capacity of the Public Health System to Improve Population Health through National Nonprofit Organizations	93.424	V-03-05214018	46,189	11,000
Total U.S. Department of Health and Human Services			<u>\$ 34,290,954</u>	<u>\$ 675,322</u>
<u>U.S. Department of Homeland Security</u>				
Direct Programs:				
Port Security Grant Program	97.056	—	399,199	-
Passed through California Governor's Office of Emergency Services:				
Emergency Mangement Performance Grants	97.042	EMPG17	4,374	-
Emergency Mangement Performance Grants	97.042	EMPG18	174,238	-
Subtotal CFDA Number 97.042			<u>178,612</u>	<u>-</u>
Homeland Security Grant Program	97.067	SHSGP 2016	18,174	-
Homeland Security Grant Program	97.067	SHSGP 2017	280,873	-
Homeland Security Grant Program	97.067	SHSGP 2018	62,236	-
Passed through Bay Area Urban Areas Security Initiative (UASI):				
Homeland Security Grant Program	97.067	UASI/HHS	92,168	92,168
Homeland Security Grant Program	97.067	UASI/SCO	23,839	-
Homeland Security Grant Program	97.067	UASI 2017	116,057	-
Homeland Security Grant Program	97.067	UASI 2018	21,341	-
Homeland Security Grant Program	97.067	UASI/NCRIC	177,450	-
Subtotal CFDA Number 97.067			<u>792,138</u>	<u>92,168</u>
Total U.S. Department of Homeland Security			<u>\$ 1,369,949</u>	<u>\$ 92,168</u>
<u>U.S. Department of Housing and Urban Development</u>				
Direct Programs:				

COUNTY OF MARIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2019

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass Through Entity Identifying Number	Federal Expenditures	Expenditures to Subrecipients
Community Development Block Grant/Entitlement Grants	14.218	—	1,600,047	760,246
LOANS: Community Development Block Grant-Entitlement Grants	14.218	—	4,081,014	-
Subtotal CFDA Number 14.218			5,681,061	760,246
HOME Investment Partnerships Program	14.239	—	529,679	196,123
LOANS: HOME Investment Partnerships Program	14.239	—	11,742,883	-
Subtotal CFDA Number 14.239			12,272,562	196,123
LOANS: Housing Opportunities for Persons with AIDS	14.241	—	470,000	-
Continuum of Care Program	14.267	—	219,180	-
Total U.S. Department of Housing and Urban Development			\$ 18,642,803	\$ 956,369
<u>U.S. Department of the Interior</u>				
Direct Programs:				
National Parks Service Conservation, Protection, Outreach and Education	15.954	—	90,915	-
National Fire Plan-Wildland Urban Interface Community Fire Assistance	15.948	—	661,605	-
Subtotal Direct Programs			752,520	-
Total U.S Department of the Interior			\$ 752,520	\$ -
<u>U.S. Department of Justice</u>				
Direct Programs:				
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	—	101,040	101,040
State Criminal Alien Assistance Program	16.606	—	296,387	-
Equitable Sharing Program	16.922	—	85,074	-
Subtotal Direct Programs			482,501	101,040
Passed through California Governor's Office of Emergency Services:				
Crime Victim Assistance	16.575	KC17010210	104,553	-
Crime Victim Assistance	16.575	KC18020210	2,585	-
Crime Victim Assistance	16.575	UV16020210	60,059	-
Crime Victim Assistance	16.575	UV18030210	97,155	-
Crime Victim Assistance	16.575	VW17360210	85,297	-
Crime Victim Assistance	16.575	VW18370210	249,691	-
Crime Victim Assistance	16.575	XC16010210	165,480	-
Crime Victim Assistance	16.575	XT15010210	124,476	110,583
Subtotal CFDA Number 16.575			889,296	110,583
Total U.S. Department of Justice			\$ 1,371,797	\$ 211,623
<u>U.S. Department of Labor</u>				
Passed through California Department of Aging:				
Senior Community Service Employment Program	17.235	TV-1415-05	72,910	-
Passed through Workforce Alliance of the North Bay (WANB):				
WIOA - Adult Programs	17.258	—	278,632	-
WIOA - Dislocated Worker Formula Grants	17.278	—	191,132	-
Subtotal WIOA Cluster			469,764	-
Total U.S. Department of Labor			\$ 542,674	\$ -

U.S. Department of Transportation

Passed through California Department of Transportation:

**COUNTY OF MARIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2019**

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass Through Entity Identifying Number	Federal Expenditures	Expenditures to Subrecipients
Airport Improvement Program	20.106	03-06-0167-20	116,389	-
Airport Improvement Program	20.106	03-06-0167-22	70,562	-
Airport Improvement Program	20.106	03-06-0167-23	341,158	-
Subtotal CFDA Number 20.106			528,109	-
Highway Planning and Construction (Federal-Aid Highway Program)	20.205	BRLS-5927(094)	79,058	-
Highway Planning and Construction (Federal-Aid Highway Program)	20.205	BRLS-5927(097)	38,000	-
Highway Planning and Construction (Federal-Aid Highway Program)	20.205	BRLS-5927(099)	15,486	-
Highway Planning and Construction (Federal-Aid Highway Program)	20.205	BRLS-5927(100)	7,746	-
Highway Planning and Construction (Federal-Aid Highway Program)	20.205	ER-20D0(002)	341,117	-
Highway Planning and Construction (Federal-Aid Highway Program)	20.205	ER-28C0(001)	3,887	-
Highway Planning and Construction (Federal-Aid Highway Program)	20.205	HSIP-5927(112)	43,335	-
Highway Planning and Construction (Federal-Aid Highway Program)	20.205	HSIPL-2927(113)	198,082	-
Highway Planning and Construction (Federal-Aid Highway Program)	20.205	HSIPL-5927(115)	130,996	-
Highway Planning and Construction (Federal-Aid Highway Program)	20.205	PLHL-5927(064)	13,082	-
Subtotal CFDA Number 20.205			870,789	-
Federal Lands Access Program	20.224	DTFH68-14-E-00042	64,703	-
Federal Lands Access Program	20.224	DTFH68-14-E-00037	7,055	-
Subtotal CFDA Number 20.224			71,758	-
Passed through California Office of Traffic Safety:				
National Priority Safety Programs	20.616	DI 18008	47,919	-
National Priority Safety Programs	20.616	DI 19007	141,298	-
Subtotal CFDA Number 20.616			189,217	-
Total U.S. Department of Transportation			\$ 1,659,873	\$ -
<u>U.S. Department of the Treasury</u>				
Direct Programs:				
Equitable Sharing	21.016	—	3,597	-
Total U.S. Department of the Treasury			\$ 3,597	\$ -
<u>Election Assistance Commission</u>				
Passed through the California State Elections Office:				
Help America Vote Act Requirements Payments	90.401	17G26120	18,696	-
Help America Vote Act Requirements Payments	90.401	16G30112	283,569	-
Subtotal CFDA Number 90.401			302,265	-
Total Election Assistance Commission			\$ 302,265	\$ -
<u>U.S. Election Assistance Commission</u>				
Passed through the California State				
Help America Vote Act of 2002 (HAVA), Title 1, Section 101 Funds	39.011	18G27121	24,970	-
Total U.S. Election Assistance Commission			\$ 24,970	\$ -
Total Expenditures of Federal Awards			\$ 66,516,542	\$ 1,964,493

COUNTY OF MARIN
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2019

NOTE 1: REPORTING ENTITY

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal award programs of the County of Marin, except for those activities of the *Housing Authority of the County of Marin* and the *Marin County Transit District*. The County of Marin's reporting entity is defined in Note 1 to the County's basic financial statements. Federal awards received directly from federal agencies, as well as federal awards passed through other government agencies, are included in the schedule. The *Housing Authority of the County of Marin* and the *Marin County Transit District* are component units of the County. Separate basic financial statement reports have been issued for the *Housing Authority of the County of Marin* and the *Marin County Transit District* by other auditors.

The information in this Schedule is presented in accordance with the requirements of 2 CFR 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 of Marin, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County of Marin.

The expenditures incurred under federal award programs audited by other auditors are as follows:

Entity	Federal Expenditures
Housing Authority of the County of Marin	\$ 51,143,153
Marin County Transit District	3,471,249

NOTE 2: BASIS OF ACCOUNTING

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting and the accrual basis of accounting for program expenditures accounted for in governmental funds and proprietary funds, respectively, as described in Note 2 of the County's basic financial statements.

NOTE 3: CATALOG OF FEDERAL DOMESTIC (CFDA) NUMBERS

The program titles and CFDA numbers were obtained from the federal or pass-through grantor or the 2019 *Catalog of Federal Domestic Assistance*. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 4: INDIRECT COST RATE

The County did not elect to use the 10% de minimis indirect cost rate as covered in 2 CFR §200.414. Uniform Guidance, §200.510(6), requires the County to disclose whether or not it elected to use the 10 percent de minimis cost rate that §200.414(f) allows for nonfederal entities that have never received a negotiated indirect cost rate.

NOTE 5: PASS-THROUGH ENTITIES' IDENTIFYING NUMBER

When federal awards were received from a pass-through entity, the Schedule of Expenditures of Federal Awards shows, if available, the identifying number assigned by the pass-through entity. When no identifying number is shown, the County determined that no identifying number is assigned for the program or the County was unable to obtain an identifying number from the pass-through entity.

**COUNTY OF MARIN
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2019**

NOTE 6: DEPARTMENT OF AGING FEDERAL/STATE SHARE

The California Department of Aging (CDA) requires agencies who receive CDA funding to display state-funded expenditures discretely along with federal expenditures. The County expended the following state and federal amounts under these grants:

Federal Grantor / Pass-Through Grantor / Program Title	Federal CFDA Number	Expenditures	
		State	Federal
U.S. Department of Health and Human Services			
<i>Passed through California Department of Aging:</i>			
Title VII - Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	-	3,771
Title VII - Long Term Care Ombudsman Services for Older Individuals	93.042	-	33,538
Title IIID - Disease Prevention and Health Promotion Services	93.043	-	23,123
Title IIIE - National Family Caregiver Support	93.052	-	166,811
Title IIIB - Grants for Supportive Services and Senior Centers	93.044	64,631	358,941
Title IIICI - Nutrition Services	93.045	26,418	189,213
Title IIIC2 - Nutrition Services	93.045	29,919	396,002
Nutrition Services Incentive Program	93.053	-	76,568
Ombudsman - PHL & C		3,123	-
Ombudsman - SHFCPA		9,378	-
Ombudsman - SNF Quality & Accountability		14,833	-
U.S. Department of Labor			
<i>Passed through California Department of Aging:</i>			
Senior Community Service Employment Program	17.235	\$ -	\$ 72,910
		<u>\$ 148,302</u>	<u>\$ 1,320,877</u>

NOTE 7: LOANS WITH CONTINUING COMPLIANCE REQUIREMENTS

Outstanding federally-funded program loans, with continuing compliance requirements, carried balances as of June 30, 2019 as follows:

Federal CFDA #	Program Title	SEFA June 30, 2019	FY 18-19 Activity	County Balance June 30, 2019
14.218	Community Development Block Grants			
	Entitlement Grants	\$ 4,081,014	\$ -	\$ 4,081,014
14.239	HOME Investment Partnerships Program	11,742,883	-	11,742,883
14.241	Housing Opportunities for Persons with AIDS	470,000	-	470,000
		<u>\$ 16,293,897</u>	<u>\$ -</u>	<u>\$ 16,293,897</u>

**COUNTY OF MARIN
SUMMARY SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2019**

Section I – Summary of Auditors’ Results

Financial Statements

1. Type of auditors’ report issued: Unmodified
2. Internal control over financial reporting:
- Material weakness(es) identified? _____ yes x no
 - Significant deficiency(ies) identified? _____ yes x none reported
3. Noncompliance material to financial statements noted? _____ yes x no

Federal Awards

1. Internal control over major federal programs:
- Material weakness(es) identified? _____ yes x no
 - Significant deficiency(ies) identified? _____ yes x none reported
2. Type of auditors’ report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? _____ yes x no

Identification of Major Federal Programs

CFDA Number(s)

93.563
93.778

Name of Federal Program or Cluster

Child Support Enforcement
Medical Assistance Program

Dollar threshold used to distinguish between Type A and Type B programs:

\$ 1,995,496

Auditee qualified as low-risk auditee?

 x yes _____ no

**COUNTY OF MARIN
SUMMARY SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2019**

Section II – Financial Statement Findings

Our audit did not disclose any matters required to be reported in accordance with Government Auditing Standards.

Section III – Findings and Questioned Costs – Major Federal Programs

Our audit did not disclose any matters required to be reported in accordance with 2 CFR 200.516(a).

**SUPPLEMENTARY SCHEDULES
OF
THE CALIFORNIA GOVERNOR'S
OFFICE OF EMERGENCY SERVICES
AND
THE BOARD OF STATE AND COMMUNITY
CORRECTIONS GRANT EXPENDITURES**

**COUNTY OF MARIN
SUPPLEMENTARY SCHEDULES OF THE
CALIFORNIA GOVERNOR'S OFFICE OF EMERGENCY SERVICES
AND THE BOARD OF STATE AND COMMUNITY CORRECTIONS GRANT EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2019**

California Governor's Office of Emergency Services Grants

The following represents expenditures for the California Governor's Office of Emergency Service grant programs for the year ended June 30, 2019. The amount reported in the Schedule of Expenditures of Federal Awards is determined by calculating the federal portion of the current year expenditures.

Program	Expenditures Claimed			Share of Expenditures Current Year (FY 18-19)		
	Cumulative Through June 30, 2018	For the Year Ended June 30, 2019	Cumulative As of June 30, 2019	Federal Share	State Share	County Share
Emergency Management Performance Grants - EMPG17						
Personnel Services	299,276	-	299,276	-	-	-
Operating Expenses	41,186	8,748	49,934	4,374	-	4,374
Totals	340,462	8,748	349,210	4,374	-	4,374
Emergency Management Performance Grants - EMPG18						
Personnel Services	-	155,575	155,575	155,575	-	-
Operating Expenses	-	18,663	18,663	18,663	-	-
Totals	-	174,238	174,238	174,238	-	-
Homeland Security Grant Program - SHSGP2016						
Personnel Services	61,307	-	61,307	-	-	-
Operating Expenses	263,151	18,174	281,325	18,174	-	-
Totals	324,458	18,174	342,632	18,174	-	-
Homeland Security Grant Program - SHSGP2017						
Personnel Services	-	106,374	106,374	106,374	-	-
Operating Expenses	38,313	174,499	212,812	174,499	-	-
Totals	38,313	280,873	319,186	280,873	-	-
Homeland Security Grant Program - SHSGP2018						
Operating Expenses	-	62,236	62,236	62,236	-	-
Totals	-	62,236	62,236	62,236	-	-
Crime Victim Assistance - Child Advocacy Center - KC17010210						
Personnel Services	-	7,144	7,144	-	-	7,144
Operating Expenses	-	112,306	112,306	104,553	-	7,753
Totals	-	119,450	119,450	104,553	-	14,897
Crime Victim Assistance - Child Advocacy Center - KC18020210						
Personnel Services	-	970	970	-	-	970
Operating Expenses	-	2,938	2,938	2,585	-	353
Totals	-	3,908	3,908	2,585	-	1,323
Crime Victim Assistance - Underserved Victim Advocacy & Outreach - UV16020210						
Personnel Services	174,282	34,246	208,528	26,762	-	7,484
Operating Expenses	70,797	33,690	104,487	33,297	-	393
Totals	245,079	67,936	313,015	60,059	-	7,877

**COUNTY OF MARIN
SUPPLEMENTARY SCHEDULES OF THE
CALIFORNIA GOVERNOR'S OFFICE OF EMERGENCY SERVICES
AND THE BOARD OF STATE AND COMMUNITY CORRECTIONS GRANT EXPENDITURES (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2019**

Program	Expenditures Claimed			Share of Expenditures Current Year (FY 18-19)		
	Cumulative Through June 30, 2018	For the Year Ended June 30, 2019	Cumulative As of June 30, 2019	Federal Share	State Share	County Share
Crime Victim Assistance - Underserved Victim Advocacy & Outreach - UV18030210						
Personnel Services	-	109,177	109,177	76,804	-	32,373
Operating Expenses	-	20,351	20,351	20,351	-	-
Totals	-	129,528	129,528	97,155	-	32,373
Crime Victim Assistance - Victim Witness Assistance - VW17360210						
Personnel Services	189,190	73,904	263,094	71,108	2,796	-
Operating Expenses	46,736	24,480	71,216	14,189	10,291	-
Totals	235,926	98,384	334,310	85,297	13,087	-
Crime Victim Assistance - Victim Witness Assistance - VW18370210						
Personnel Services	-	215,736	215,736	212,408	-	3,328
Operating Expenses	-	68,958	68,958	37,283	22,213	9,462
Totals	-	284,694	284,694	249,691	22,213	12,790
Crime Victim Assistance - County Victim Services Program - XC16010210						
Personnel Services	238,079	131,240	369,319	126,384	-	4,856
Operating Expenses	52,888	52,262	105,150	39,096	-	13,166
Totals	290,967	183,502	474,469	165,480	-	18,022
Crime Victim Assistance - Child Abuse Treatment - XT15010210						
Personnel Services	32,765	12,053	44,818	-	-	12,053
Operating Expenses	262,150	157,050	419,200	124,476	-	32,574
Totals	294,915	169,103	464,018	124,476	-	44,627