

**COUNTY OF MARIN
SINGLE AUDIT REPORT
YEAR ENDED JUNE 30, 2022**



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**COUNTY OF MARIN
SINGLE AUDIT REPORT
YEAR ENDED JUNE 30, 2022
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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 (County), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the County’s basic financial statements, and have issued our report thereon dated January 26, 2023. Our report includes a reference to other auditors who audited the financial statements of the Housing Authority of the County of Marin, the Marin County Transit District and the pension trust fund, which represent the following percentages of assets, net position and revenues/additions as of and for the fiscal year ended June 30, 2022, as described in our report on the County’s financial statements:

Opinion Unit	Assets	Net Position	Revenues/ Additions
Business-Type Activities	85.4 %	85.3 %	93.8 %
Marin County Transit District	100.0	100.0	100.0
Housing Authority of the County of Marin	100.0	100.0	100.0
Aggregate Discretely Presented Component Units	100.0	100.0	100.0
Pension Trust Fund	100.0	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.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County’s internal control. Accordingly, we do not express an opinion on the effectiveness of the County’s internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

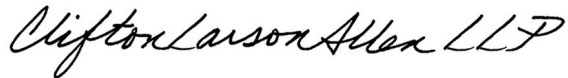
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



CliftonLarsonAllen LLP

Roseville, California
January 26, 2023



**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

Opinion on Each Major Federal Program

We have audited the County of Marin’s (the County) compliance with the types of compliance requirements identified as subject to audit 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, 2022. 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, 2022:

Entity	Federal Expenditures
Housing Authority of the County of Marin	\$ 66,376,266
Marin County Transit District	12,102,604

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.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors’ Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County’s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on 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, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We have issued our report thereon dated January 26, 2023, which contained unmodified opinions on those financial statements. We did not audit the financial statements of the Housing Authority of the County of Marin, the Marin County Transit District and pension trust fund, which represent the following percentages of assets, net position, and revenues/additions as of and for the fiscal year ended June 30, 2022:

Opinion Unit	Assets	Net Position	Revenues/ Additions
Business-Type Activities	85.4 %	85.3 %	93.8 %
Marin County Transit District	100.0	100.0	100.0
Housing Authority of the County of Marin	100.0	100.0	100.0
Aggregate Discretely Presented Component Units	100.0	100.0	100.0
Pension Trust Fund	100.0	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 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 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.



CliftonLarsonAllen LLP

Roseville, California
January 26, 2023

COUNTY OF MARIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing 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	19-0727-044-SF	\$ 79,470	\$ -
Plant and Animal Disease, Pest Control, and Animal Care	10.025	19-1018-000-SG	16,505	16,505
Plant and Animal Disease, Pest Control, and Animal Care	10.025	21-0277-024-SF	4,161	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025	21-0421-001-SF	1,045	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025	21-0421-008-SF	4,694	-
Subtotal Assistance Listing Number 10.025			105,875	16,505
National School Lunch Program - Nutrition Education & Obesity Prevention (NEOP)	10.555	—	171,475	-
Subtotal Pass-Through			277,350	16,505
Passed through California Department of Social Services:				
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557	—	1,090,716	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP)	10.561	—	7,564,567	-
Subtotal Pass-Through			8,655,283	-
Total U.S. Department of Agriculture			\$ 8,932,633	\$ 16,505
<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			\$ 64,679	\$ -
<u>U.S. Department of Health and Human Services</u>				
Passed through California Department of Aging:				
Title VII - Programs for Prevention of Elder Abuse, Neglect and Exploitation	93.041	—	\$ 1,090	\$ -
Title VII - Long-Term Care Ombudsman Services for Older Individuals	93.042	—	41,211	-
Title IIID - Disease Prevention and Health Promotion Services	93.043	—	18,609	-
Title IIIE - National Family Caregiver Support	93.052	—	147,987	-
Aging Cluster:				
Title IIIB - Grants for Supportive Services and Senior Centers	93.044	—	574,723	-
Title III C1 & C2 - Nutrition Services	93.045	—	636,752	-
Nutrition Services Incentive Program	93.053	—	67,775	-
Subtotal Aging Cluster			1,279,250	-
Subtotal Pass-Through			1,488,147	-
Passed through California Department of Health Care Services:				
Projects Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	—	23,179	-
Injury Prevention and Control Research and State and Community Based Programs	93.136	—	63,298	-
Child Lead Poisoning Prevention Programs (CLPPP)	93.197	—	12,702	-
Substance Abuse and Mental Health Services				
Immunization Cooperative Agreements	93.268	—	852,636	-

COUNTY OF MARIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Pass Through Entity Identifying Number	Federal Expenditures	Expenditures to Subrecipients
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	—	16,864	-
Medical Assistance Program	93.778	—	15,688,380	-
HIV Emergency Relief Project Grants (Ryan White HIV/AIDS Program Part A)	93.914	—	526,831	459,720
HIV Care Formula Grants (Ryan White HIV/AIDS Program Part B)	93.917	—	191,919	122,216
HIV Prevention Activities - Health Department Based	93.940	—	89,202	79,466
Block Grant for Community Mental Health Services	93.958	—	903,025	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	—	2,292,498	-
Maternal and Child Health Services Block Grant	93.994	—	195,426	13,750
Subtotal Pass-Through			20,855,960	675,152
Passed through California Department of Social Services:				
Guardianship Assistance	93.090	—	34,403	-
Promoting Safe and Stable Families	93.556	—	119,267	-
Temporary Assistance for Needy Families (TANF)	93.558	—	8,451,387	-
Child Support Enforcement	93.563	—	2,079,086	-
Refugee and Entrant Assistance - State Administered Programs	93.566	—	5,318	-
Stephanie Tubbs Jones Child Welfare Services Programs	93.645	—	358,681	-
Foster Care Title IV-E	93.658	—	2,442,048	-
Adoption Assistance Program	93.659	—	1,280,088	-
Social Services Block Grant	93.667	—	58,760	-
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	—	70,276	-
Subtotal Pass-Through			14,899,314	-
Passed through California Department of Public Health:				
Public Health Emergency Preparedness Program (PHEP)	93.069	—	305,197	-
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	—	4,769,743	-
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response (Subtotal Assistance Listing Number 93.354: \$193,964)	93.354	—	177,100	-
Hospital Preparedness Program (HPP)	93.889	—	285,933	-
Disease Intervention Specialist Workforce Development	93.977	—	48,235	-
Subtotal Pass-Through			5,586,208	-
Total U.S. Department of Health and Human Services			\$ 42,829,629	\$ 675,152
U.S. Department of Homeland Security				
Passed through California Governor's Office of Emergency Services:				
COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters) (FY20-21)	97.036	4482-DR-CA 185612	\$ 2,287,350	\$ -
COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters) (FY20-21)	97.036	4482-DR-CA 239928	1,837,346	-
COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters) (FY20-21)	97.036	4482-DR-CA 333844	1,107,736	-
Subtotal Assistance Listing Number 97.036			5,232,432	-
Hazzard Mitigation Grant	97.039	HMGP #4344-537-31P	52,650	52,650
Hazzard Mitigation Grant	97.039	HMGP#4240-044-32R	261,281	-
Hazzard Mitigation Grant	97.039	HMGP #4301-36-13R	275,599	-
Hazzard Mitigation Grant	97.039	HMGP #4344-618-027R	91,699	-
Hazzard Mitigation Grant	97.039	HMGP #4353-8-8R	98,951	-
Hazzard Mitigation Grant	97.039	HMGP DR-4353-7-7R	1,001,107	-
Subtotal Assistance Listing Number 97.039			1,781,287	52,650

**COUNTY OF MARIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022**

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Pass Through Entity Identifying Number	Federal Expenditures	Expenditures to Subrecipients
Emergency Management Performance Grants	97.042	2020 EMPG-S	23,969	-
Emergency Management Performance Grants	97.042	EMPG 2019	118,639	-
Emergency Management Performance Grants	97.042	EMPG 2020	59,078	-
Subtotal Assistance Listing Number 97.042			201,686	-
Homeland Security Grant Program	97.067	SHSGP 2019	221,341	-
Homeland Security Grant Program	97.067	SHSGP 2020	30,000	-
Subtotal Pass-Through			251,341	52,650
Passed through Bay Area Urban Areas Security Initiatives (UASI) Staffing for Adequate Fire and Emergency Response (SAFER)	97.083	EMW-2019-FF-01742	1,554,661	-
Total U.S. Department of Homeland Security			\$ 9,021,407	\$ 52,650
<u>U.S. Department of Housing and Urban Development</u>				
Direct Programs:				
Community Development Block Grant/Entitlement Grants	14.218	—	\$ 2,084,015	\$ 1,755,242
LOANS: Community Development Block Grant-Entitlement Grants	14.218	—	4,145,709	-
Subtotal Assistance Listing Number 14.218			6,229,724	1,755,242
COVID-19 Emergency Solutions Grant Program	14.231	—	3,199,951	3,169,852
COVID-19 Emergency Solutions Grant Program (FY 20-21)	14.231	—	631,152	623,598
Subtotal Assistance Listing Number 14.231			3,831,103	3,793,450
HOME Investment Partnerships Program	14.239	—	106,042	-
LOANS: HOME Investment Partnerships Program	14.239	—	12,967,257	-
Subtotal Assistance Listing Number 14.239			13,073,299	-
LOANS: Housing Opportunities for Persons with AIDS	14.241	—	470,000	-
Continuum of Care Program	14.267	—	355,637	-
Total U.S. Department of Housing and Urban Development			\$ 23,959,763	\$ 5,548,692
<u>U.S. Department of the Interior</u>				
Direct Programs:				
National Fire Plan-Wildland Urban Interface Community Fire Assistance	15.948	—	\$ 620,547	\$ -
National Parks Service Conservation, Protection, Outreach and Education	15.954	—	90,915	38,915
Subtotal Direct Programs			711,462	38,915
Total U.S. Department of the Interior			\$ 711,462	\$ 38,915
<u>U.S. Department of Justice</u>				
Direct Programs:				
Coronavirus Emergency Supplemental Funding Program	16.034	—	\$ 61,516	\$ -
Coronavirus Emergency Supplemental Funding Program	16.034	—	57,216	-
Subtotal Assistance Listing Number 16.034			118,732	-
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	—	134,771	134,771
State Criminal Alien Assistance Program	16.606	—	436,578	-
Equitable Sharing Program (Asset Forfeiture)	16.922	—	3,275	-
Subtotal Direct Programs			693,356	134,771

**COUNTY OF MARIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022**

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Pass Through Entity Identifying Number	Federal Expenditures	Expenditures to Subrecipients
Passed through California Governor's Office of Emergency Services:				
Crime Victim Assistance	16.575	AT20010210	90,638	86,283
Crime Victim Assistance	16.575	AT21020210	68,080	62,461
Crime Victim Assistance	16.575	KC20040210	102,964	63,082
Crime Victim Assistance	16.575	UV20050210	136,738	-
Crime Victim Assistance	16.575	UV21060210	16,653	-
Crime Victim Assistance	16.575	VW20390210	129,829	-
Crime Victim Assistance	16.575	VW21400210	245,496	-
Crime Victim Assistance	16.575	XC20030210	83,559	-
Crime Victim Assistance	16.575	XC21040210	31,483	-
Subtotal Assistance Listing Number 16.575 and Pass-Through			905,440	211,826
Passed through State Department of Alcohol and Drug:				
Drug Court Discretionary Grant Program	16.585	—	143,448	-
Subtotal Pass-Through			143,448	-
Passed through Board of State and Community Corrections:				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	BSCC 653-19	102,664	-
Subtotal Pass-Through			102,664	-
Total U.S. Department of Justice			\$ 1,844,908	\$ 346,597
<u>U.S. Department of Transportation</u>				
Passed through California Department of Transportation:				
Airport Improvement Program	20.106	03-06-0167-26	\$ 22,187	\$ -
Airport Improvement Program	20.106	03-06-0167-28	287	-
Airport Improvement Program	20.106	03-06-0167-29	16,323	-
Subtotal Assistance Listing Number 20.106			38,797	-
Highway Planning and Construction Cluster:				
Highway Planning and Construction	20.205	HSIPL-2927(122)	79,023	-
Highway Planning and Construction	20.205	HSIPL-5927(118)	51,042	-
Highway Planning and Construction	20.205	ER-15J1(002)	33,115	-
Highway Planning and Construction	20.205	ER-15J1(004)	29,387	-
Highway Planning and Construction	20.205	ER-15J2(003)	282,842	-
Highway Planning and Construction	20.205	ER-40A0(087)	286	-
Highway Planning and Construction	20.205	ER-40A0(088)	31,582	-
Highway Planning and Construction	20.205	ER-40A0(089)	17,134	-
Highway Planning and Construction	20.205	ER-40A0(090)	98,584	-
Highway Planning and Construction	20.205	ER-40A0(091)	13,237	-
Highway Planning and Construction	20.205	HSIPSL-5927(127)	16,281	-
Highway Planning and Construction	20.205	STPL-5924(130)	23,293	-
Highway Planning and Construction	20.205	STPL-5927(131)	26,201	-
Highway Planning and Construction (Federal-Aid Highway Program)	20.205	BPMP-5927(100)	49,465	-
Highway Planning and Construction (Federal-Aid Highway Program)	20.205	BRLO-5927(094)	23,315	-
Highway Planning and Construction (Federal-Aid Highway Program)	20.205	BRLS-5927(097)	29,164	-
Highway Planning and Construction (Federal-Aid Highway Program)	20.205	BRLS-5927(099)	52,960	-
Highway Planning and Construction (Federal-Aid Highway Program)	20.205	HSIPL-5927(112)	1,861,785	-
Highway Planning and Construction (Federal-Aid Highway Program)	20.205	HSIPL-5927(115)	8,190	-
Subtotal Assistance Listing Number 20.205 and Cluster			2,726,886	-

COUNTY OF MARIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Pass Through Entity Identifying Number	Federal Expenditures	Expenditures to Subrecipients
Passed through California Office of Traffic Safety:				
Highway Safety Cluster: Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	AL21021	39,349	-
Highway Safety Cluster: Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	AL22011	60,608	-
Subtotal Assistance Listing Number 20.608			99,957	-
Highway Safety Cluster:				
National Priority Safety Programs	20.616	DI 21025	64,067	-
National Priority Safety Programs	20.616	DI 22005	298,140	-
Subtotal Highway Safety Cluster			362,207	-
Subtotal Pass-Through			462,164	-
Total U.S. Department of Transportation			\$ 3,227,847	\$ -
<u>U.S. Department of the Treasury</u>				
Direct Programs:				
COVID-19 Emergency Rental Assistance Program (Tranche 1)	21.023	—	\$ 1,721,980	\$ -
COVID-19 Emergency Rental Assistance Program (Tranche 2)	21.023	—	4,794,695	-
Subtotal Assistance Listing 21.023 and Direct Programs			6,516,675	-
Passed through the State of California:				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	—	50,273,916	-
Subtotal Pass-Through			50,273,916	-
Total U.S. Department of the Treasury			\$ 56,790,591	\$ -
<u>U.S. Election Assistance Commission</u>				
Passed through the California State Elections Office:				
HAVA Section 301 Voting Systems Program and Certification of HAVA Title III Compliance	90.401	21G30110	\$ 24,196	\$ -
Subtotal Pass-Through			24,196	-
Total Election Assistance Commission			\$ 24,196	\$ -
<u>U.S. Federal Communications Commission</u>				
Passed through Universal Service Administrative Co.:				
Emergency Connectivity Fund Program	32.009	ECF202111579	\$ 162,699	\$ -
Emergency Connectivity Fund Program (FY20-21)	32.009	ECF202111579	44,650	-
Subtotal Pass-Through			207,349	-
Total U.S. Federal Communications Commission			\$ 207,349	\$ -
<u>U.S. Small Business Administration</u>				
Direct Programs:				
COVID-19 Shuttered Venue Operators Grant	59.075	—	\$ 1,717,559	\$ -
COVID-19 Shuttered Venue Operators Grant (FY20-21)	59.075	—	1,150,203	-
COVID-19 Shuttered Venue Operators Grant (FY19-20)	59.075	—	524,535	-
Subtotal Assistance Listing Number 59.075			3,392,297	-
Total U.S. Small Business Administration			\$ 3,392,297	\$ -
Total Expenditures of Federal Awards			\$ 151,006,761	\$ 6,678,511

COUNTY OF MARIN
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022

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	\$ 66,376,266
Marin County Transit District	12,102,604

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: ASSISTANCE LISTING NUMBERS

The program titles and Assistance Listing Numbers were obtained from the federal or pass-through grantor. 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, 2022**

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 Assistance Listing Number	Expenditures	
		State	Federal
U.S. Department of Health and Human Services			
<i>Passed through California Department of Aging:</i>			
Title VII - Elder Abuse Prevention	93.041	\$ -	\$ 1,090
Title VII - Long-Term Care Ombudsman Services for Older Individuals	93.042	-	41,211
Title IIID - Disease Prevention and Health Promotion Services	93.043	-	18,609
Title IIIB - Grants for Supportive Services and Senior Centers	93.044	104,569	574,723
Title IIIC1 - Nutrition Services	93.045	54,608	45,738
Title IIIC2 - Nutrition Services	93.045	225,672	591,014
Title IIIE - National Family Caregiver Support	93.052	-	147,987
Nutrition Services Incentive Program	93.053	-	67,775
Ombudsman - PHL & C		3,113	-
Ombudsman - SHFCPA		18,129	-
Ombudsman - SNF Quality & Accountability		14,788	-
		\$ 420,879	\$ 1,488,147

NOTE 7: LOANS WITH CONTINUING COMPLIANCE REQUIREMENTS

Outstanding federally-funded program loans, with continuing compliance requirements, carried balances as of June 30, 2022, as follows:

Federal Assistance Listing	Program Title	SEFA June 30, 2022	FY 21-22 Activity	County Balance June 30, 2022
14.218	Community Development Block Grants			
	Entitlement Grants	\$ 4,145,709	\$ -	\$ 4,145,709
14.239	HOME Investment Partnerships Program	12,967,257	(45,801)	12,921,456
14.241	Housing Opportunities for Persons with AIDS	470,000	-	470,000
		\$ 17,582,966	\$ (45,801)	\$ 17,537,165

**COUNTY OF MARIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2022**

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

Assistance Listing Number(s)

14.231
21.023
21.027

59.075
93.778
97.036

Name of Federal Program or Cluster

COVID-19 Emergency Solutions Grants
COVID-19 Emergency Rental Assistance Program
COVID-19 Coronavirus State & Local Fiscal Recovery Funds
COVID-19 Shuttered Venue Operators Grants
Medical Assistance Program
COVID-19 Disaster Grants – Public Assistance (Presidentially Declared Disasters)

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

\$ 3,000,000

Auditee qualified as low-risk auditee?

_____ yes x no

**COUNTY OF MARIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2022**

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).



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