

**COUNTY OF MARIN  
SINGLE AUDIT REPORT  
YEAR ENDED JUNE 30, 2015**

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**COUNTY OF MARIN**

Single Audit Report  
For the Year Ended June 30, 2015

Table of Contents

	<u>Page</u>
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 <i>Government Auditing Standards</i> .....	1
Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by OMB Circular A-133.....	3
Schedule of Expenditures of Federal Awards .....	7
Notes to Schedule of Expenditures of Federal Awards.....	13
Schedule of Findings and Questioned Costs .....	17
Summary Schedule of Prior Audit Findings.....	19
Supplementary Schedules of the California Governor's Office of Emergency Services and the Board of State and Community Corrections Grant Expenditures.....	21

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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 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, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated February 1, 2016. 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, 2015:

<u>Opinion Unit</u>	<u>Assets</u>	<u>Revenues/ Additions</u>
Business-Type Activities	84.3%	92.0%
Aggregate Discretely Presented Component Units	100%	100%

Those financial statements were audited by other auditors whose report thereon has been furnished to us. 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

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

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Roseville, California  
February 1, 2016

**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 OMB CIRCULAR A-133**

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 (County) compliance with the types of compliance requirements described in the *OMB Circular A-133 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, 2015. 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 the following entities, which are not included in the schedule of expenditures of federal awards for the year ended June 30, 2015:

<u>Entity</u>	<u>Federal Expenditures</u>
Housing Authority of the County of Marin	\$ 34,456,525
Marin County Transit District	3,079,654

Our audit, described below, did not include the operations of those entities as those entities were audited separately by other auditors in accordance with OMB Circular A-133.

***Management’s Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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, 2015.

### **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 OMB Circular A-133, 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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

### **Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133**

We have audited the accompanying 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, 2015, and have issued our report thereon dated February 1, 2016, which contained an unmodified opinion 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. Those financial statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for the Housing Authority of the County of Marin and the Marin County Transit District is based on the reports of the other auditors.



Board of Supervisors  
County of Marin

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the 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 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 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 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.

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Roseville, California  
February 1, 2016

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**COUNTY OF MARIN**

Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2015

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Disbursements/ Expenditures
<u>U.S. Department of Agriculture</u>			
Passed through State Department of Agriculture:			
National School Lunch Program - Nutrition Education and Obesity Prevention	10.555	--	\$ 424,990
Passed through State Department of Social Services:			
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557	--	909,466
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	--	3,662,826
Subtotal Pass-Through			4,572,292
Passed through California Department of Aging:			
Senior Farmers Market Nutrition Program	10.576	--	10,000
Passed through State Department of Agriculture:			
Plant and Animal Disease, Pest Control, and Animal Care	10.025	13-0482-SF	23,604
Plant and Animal Disease, Pest Control, and Animal Care	10.025	14-0186-SF	96,796
Plant and Animal Disease, Pest Control, and Animal Care	10.025	14-0397-SF	12,081
Plant and Animal Disease, Pest Control, and Animal Care	10.025	14-0491-SF	19,943
Subtotal CFDA Number 10.025			152,424
Total U.S. Department of Agriculture			\$ 5,159,706
<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	34,982
Total U.S. Department of Defense			\$ 34,982
<u>U.S. Department of Education</u>			
Passed through State Department of Rehabilitation:			
Rehabilitation Services - Vocational Rehabilitation Grants to States	84.126	--	49,618
Total U.S. Department of Education			\$ 49,618
<u>U.S. Department of Health and Human Services</u>			
Direct Programs:			
Early Retiree Reinsurance Program	93.546	--	427,001
Passed through State Department of Aging:			
Title VII - Long-Term Care Ombudsman Services for Older Individuals	93.042	AP-1415-05	26,123
Title IIID - Disease Prevention and Health Promotion Services	93.043	AP-1415-05	15,925
Title IIIB - Grants for Supportive Services and Senior Centers	93.044	AP-1415-05	284,323
Title IIIC - Nutrition Services	93.045	AP-1415-05	542,717
Title IIIE - National Family Caregiver Support	93.052	AP-1415-05	120,643
Nutrition Services Incentive Program	93.053	AP-1415-05	59,118
Subtotal Pass-Through			1,048,849
Passed through State Department of Health Care Services:			
Public Health Emergency Preparedness	93.069	--	271,319
Tuberculosis Control	93.116	--	32,498
Childhood Lead Poisoning Prevention Programs (CLPPP)	93.197	--	20,068

See accompanying notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF MARIN**

Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2015

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Disbursements/ Expenditures
<u>U.S. Department of Health and Human Services (continued)</u>			
Passed through State Department of Health Care Services (continued):			
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243	--	\$ 181,657
Immunization Cooperative Agreements	93.268	--	93,208
Subtotal Pass-Through			<u>598,750</u>
Passed through State Department of Social Services:			
Promoting Safe and Stable Families	93.556	--	96,632
Temporary Assistance for Needy Families (TANF)	93.558	--	9,000,931
Child Support Enforcement	93.563	--	2,454,873
Refugee and Entrant Assistance	93.566	--	9,762
Stephanie Tubbs Jones Child Welfare Services Program	93.645	--	520,671
Title IV-E Foster Care	93.658	--	2,481,735
Adoption Assistance Program	93.659	--	886,595
Social Services Block Grant	93.667	--	466,605
Chafee Foster Care Independence Program	93.674	--	78,646
Subtotal Pass-Through			<u>15,996,450</u>
Passed through State Department of Alcohol and Drug Abuse Programs:			
Medical Assistance Program - Medicaid Title XIX	93.778	--	9,228,495
National Bioterrorism Hospital Preparedness Program (HPP)	93.889	--	191,482
HIV Emergency Relief Project (Ryan White HIV/AIDS Program)	93.914	--	498,344
HIV Prevention Program	93.940	--	107,597
Block Grants for Community Mental Health Services	93.958	--	389,761
Block Grants for Prevention and Treatment of Substance Abuse	93.959	--	1,285,924
Maternal and Child Health Services (MCH) Block Grant	93.994	--	252,282
Subtotal Pass-Through			<u>11,953,885</u>
Passed through State of California:			
Voting Access for Individuals with Disabilities - Help America Vote Act	93.617	13G26113	6,721
Voting Access for Individuals with Disabilities - Help America Vote Act	93.617	14G26120	7,495
Subtotal CFDA Number 93.617			<u>14,216</u>
Total U.S. Department of Health and Human Services			<u>\$ 30,039,151</u>
<u>U.S. Department of Homeland Security</u>			
Passed through State Office of Homeland Security:			
Emergency Mangement Performance Grants	97.042	EMPG 2013	5,443
Emergency Mangement Performance Grants	97.042	EMPG 2014	178,722
Subtotal CFDA Number 97.042			<u>184,165</u>
Cooperating Technical Partners	97.045	EMW2014CA00281	125,306
Homeland Security Grant Program	97.067	--	28,910
Homeland Security Grant Program	97.067	UASI 2014	71,990
Homeland Security Grant Program	97.067	UASI/NCRIC	240,693
Homeland Security Grant Program	97.067	SHSGP 14	77,720
Homeland Security Grant Program	97.067	SHSGP 13	193,217
Subtotal CFDA Number 97.067			<u>612,530</u>
Total U.S. Department of Homeland Security			<u>\$ 802,138</u>

See accompanying notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF MARIN**

Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2015

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Disbursements/ Expenditures
<u>U.S. Department of Housing and Urban Development</u>			
Direct Programs:			
Community Development Block Grants-Entitlement Grants	14.218	B-04-UC-06-0004	\$ 22,000
Community Development Block Grants-Entitlement Grants	14.218	B-05-UC-06-0004	47,558
Community Development Block Grants-Entitlement Grants	14.218	B-08-UC-06-0004	18,809
Community Development Block Grants-Entitlement Grants	14.218	B-09-UC-06-0004	122,323
Community Development Block Grants-Entitlement Grants	14.218	B-10-UC-06-0004	158,745
Community Development Block Grants-Entitlement Grants	14.218	B-11-UC-06-0004	440
Community Development Block Grants-Entitlement Grants	14.218	B-12-UC-06-0004	29,353
Community Development Block Grants-Entitlement Grants	14.218	B-13-UC-06-0004	212,020
Community Development Block Grants-Entitlement Grants	14.218	B-14-UC-06-0004	911,677
LOANS: Community Development Block Grants-Entitlement Grants	14.218	--	3,751,750
Subtotal CFDA Number 14.218			<u>5,274,675</u>
HOME Investment Partnerships Program	14.239	M-05-UC-06-0206	60,294
HOME Investment Partnerships Program	14.239	M-09-UC-06-0206	34,354
HOME Investment Partnerships Program	14.239	M-10-UC-06-0206	38,490
HOME Investment Partnerships Program	14.239	M-11-UC-06-0206	396,272
HOME Investment Partnerships Program	14.239	M-13-UC-06-0206	2,600
LOANS: HOME Investment Partnerships Program	14.239	--	10,270,042
Subtotal CFDA Number 14.239			<u>10,802,052</u>
LOANS: Housing Opportunities for Persons with AIDS	14.241	--	470,000
Continuum of Care Program	14.267	--	30,375
Total U.S. Department of Housing and Urban Development			<u>\$ 16,577,102</u>
<u>U.S. Department of Interior</u>			
Direct Program:			
National Park Service Conservation, Protection, Outreach and Education	15.954		90,915
Passed through California Governor's Office of Emergency Services:			
National Parks Service Conservation, Protection, Outreach and Education	15.954	Eiler Fire	24,857
National Parks Service Conservation, Protection, Outreach and Education	15.954	KNF 5575-Little Deer Fire	9,803
National Parks Service Conservation, Protection, Outreach and Education	15.954	KNF-5956-Happy Camp Fire	34,650
Subtotal CFDA number 15.954			<u>69,310</u>
Total Department of Interior			<u>\$ 160,225</u>
<u>U.S. Department of Justice</u>			
Direct Programs:			
Drug Court Discretionary Grant Program	16.585	--	63,255
Violence Against Women Formula Grants	16.588	2010-WE-AX-0010	50,272
Grants to Encourage Arrest Policies and			
Enforcement of Protection Orders Program	16.590	--	40,861
State Criminal Alien Assistance Program	16.606	--	376,063
Equitable Sharing Program	16.922	--	211,661
Subtotal Direct Programs			<u>742,112</u>

See accompanying notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF MARIN**

Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2015

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Disbursements/ Expenditures
<u>U.S. Department of Justice</u> (continued)			
Passed through California Governor's Office of Emergency Services:			
Crime Victim Assistance	16.575	AT 13100210	\$ 41,577
Crime Victim Assistance	16.575	AT14110210	120,966
Crime Victim Assistance	16.575	UV 13040210	43,211
Crime Victim Assistance	16.575	UV14050210	98,414
Crime Victim Assistance	16.575	VW14330210	91,118
Subtotal CFDA Number 16.575			<u>395,286</u>
Violence Against Women Formula Grants	16.588	VV14020210	212,897
Subtotal Pass-Through			<u>608,183</u>
Passed through the Board of State and Community Corrections:			
Juvenile Justice and Delinquency Prevention - Title IIB Formula Grants	16.540	BSCC 359-13	30,000
Edward Byrne Memorial Justice Assistance Grant Program	16.738	DC11110210	120,932
Subtotal Pass-Through			<u>150,932</u>
Total Department of Justice			<u>\$ 1,501,227</u>
<u>U.S. Department of Labor</u>			
Passed through California Department of Aging:			
Senior Community Service Employment Program	17.235	TV-1415-05	<u>91,033</u>
Passed through State Employment and Training Administration:			
WIA/WIOA Adult Program	17.258	--	641,817
WIA/WIOA Youth Activities	17.259	--	516,887
WIA/WIOA Dislocated Worker Formula Grants	17.278	--	821,156
Subtotal Pass-Through			<u>1,979,860</u>
Total U.S. Department of Labor			<u>\$ 2,070,893</u>
<u>U.S. Department of Transportation</u>			
Passed through State Department of Transportation:			
Airport Improvement Program	20.106	03-06-0167-15	50,995
Airport Improvement Program	20.106	03-06-0167-16	8,659
Airport Improvement Program	20.106	03-06-0167-17	4,559
Subtotal CFDA Number 20.106			<u>64,213</u>
Highway Planning and Construction	20.205	BRLO-5927(104)	32,738
Highway Planning and Construction	20.205	BRLS-5927(094)	55,913
Highway Planning and Construction	20.205	BRLS-5927(097)	44,333
Highway Planning and Construction	20.205	BRLS-5927(098)	17,381
Highway Planning and Construction	20.205	BRLS-5927(099)	22,410
Highway Planning and Construction	20.205	BRLS-5927(100)	14,499
Highway Planning and Construction	20.205	ER-28C0(001)	101,186
Highway Planning and Construction	20.205	HSIPL-5927(090)	22,063
Highway Planning and Construction	20.205	HSIPL-5927(093)	515,247
Highway Planning and Construction	20.205	HSITPL-5927(101)	104,110
Highway Planning and Construction	20.205	NMPTL-5927(051)	192,930
Highway Planning and Construction	20.205	NMPTL-5927(092)	113,284
Highway Planning and Construction	20.205	PLHL-5927(064)	5,837

See accompanying notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF MARIN**

Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2015

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Disbursements/ Expenditures
<u>U.S. Department of Transportation</u> (continued)			
Passed through State Department of Transportation (continued):			
Highway Planning and Construction	20.205	RPSTPLE-5927(086)	\$ 313,217
Highway Planning and Construction	20.205	RT-21-008	32,486
Subtotal CFDA Number 20.205			<u>1,587,634</u>
Subtotal Pass-Through			<u>1,651,847</u>
Passed through California Office of Traffic Safety:			
National Priority Safety Programs	20.616	DI1410	56,330
National Priority Safety Programs	20.616	DI1503	264,002
Subtotal CFDA Number 20.616			<u>320,332</u>
Passed through California Governor's Office of Emergency Services:			
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	3451-301	18,918
Total U.S. Department of Transportation			<u>\$ 1,991,097</u>
<u>U.S. Environmental Protection Agency</u>			
Passed through Marin Municipal Water District:			
The San Francisco Bay Water Quality Improvement Fund	66.126	EM-00T34101-0	14,062
Passed through State Water Resources Control Board:			
Nonpoint Source Implementation Grants	66.460	12-406-252	372,826
Total U.S. Environmental Protection Agency			<u>\$ 386,888</u>
<b>Total Expenditures of Federal Awards</b>			<u><u>\$ 58,773,027</u></u>

See accompanying notes to Schedule of Expenditures of Federal Awards.

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**COUNTY OF MARIN**

Notes to Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2015

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

<u>Entity</u>	<u>Federal Expenditures</u>
Housing Authority of the County of Marin	\$ 34,456,525
Marin County Transit District	3,079,654

**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 1 of the County's basic financial statements.

**NOTE 3: RELATIONSHIP TO BASIC FINANCIAL STATEMENTS**

Federal award expenditures agree or can be reconciled with the amounts reported in the County's basic financial statements.

**NOTE 4: PROGRAM CLUSTERS**

The following programs are considered to be clusters of programs as defined by OMB Circular A-133.

<u>Federal CFDA</u>	<u>Program Title</u>	<u>Federal Expenditures</u>
<u>WIA Cluster</u>		
17.258	WIA/WIOA Adult Program	\$ 641,817
17.259	WIA/WIOA Youth Activities	516,887
17.278	WIA/WIOA Dislocated Worker Formula Grants	821,156
	TOTAL	<u>\$ 1,979,860</u>
<u>Aging Cluster</u>		
93.044	Title IIIB - Grants for Supportive Services and Senior Centers	\$ 284,323
93.045	Title IIIC - Nutrition Services	542,717
93.053	Nutrition Services Incentive Program	59,118
	TOTAL	<u>\$ 886,158</u>

**COUNTY OF MARIN**

Notes to Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2015

**NOTE 5: SUBRECIPIENTS**

Of the federal expenditures presented in the Schedule of Expenditures of Federal Awards, the County provided federal awards to programs as follows:

Number	Federal Program Title	Expenditures
14.218	Community Development Block Grants - Entitlement Grants	\$ 1,195,715
14.239	HOME Investment Partnerships Program	415,626
15.954	National Park Service Conservation, Protection, Outreach and Education	90,915
16.575	Crime Victim Assistance	158,587
16.585	Drug Court Discretionary Grant Program	63,255
16.588	Violence Against Women Formula Grants	50,272
16.590	Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	40,861
17.235	Senior Community Service Employment Program	91,033
17.259	WIA/WIOA Youth Activities	21,449
84.126	Rehabilitation Services - Vocational Rehabilitation Grants to States	49,618
93.044	Title IIIB - Grants for Supportive Services and Senior Centers	284,323
93.045	Title IIIC - Nutrition Services	542,717
93.052	Title IIIE - National Family Caregiver Support	120,643
93.053	Nutrition Services Incentive Program	59,118
93.243	Substance Abuse and Mental Health Services - Projects of Regional and National Significance	181,657
93.778	Medical Assistance Program - Medicaid Title XIX	506,457
93.914	HIV Emergency Relief Project (Ryan White HIV/AIDS Program)	498,344
93.940	HIV Prevention Program	107,597
93.958	Block Grants for Community Health Services	389,761
93.959	Block Grants for Prevention and Treatment of Substance Abuse	1,285,924
97.067	Homeland Security Grant Program	22,019
		<u>\$ 6,175,891</u>

**NOTE 6: 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  
For the Year Ended June 30, 2015

**NOTE 7: 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	CFDA Number	Grant/ Contract Number	Expenditures	
			State	Federal
<b>US Department of Agriculture</b>				
<i>Passed through California Department of Aging</i>				
Senior Farmers Market Nutrition Program	10.576		\$ --	\$ 10,000
<b>US Department of Labor</b>				
<i>Passed through California Department of Aging</i>				
Senior Community Service Employment Program	17.235		--	91,033
<b>US Department of Health and Human Services</b>				
<i>Passed through California Department of Aging</i>				
Title VII - Long-Term Care Ombudsman Services for Older Individuals	93.042		--	26,123
Title IIID - Disease Prevention and Health Promotion Services	93.043		--	15,925
Title IIIB - Grants for Supportive Services and Senior Centers	93.044		--	284,323
Title IIIC - Nutrition Services	93.045		49,546	542,717
Title IIIE - National Family Caregiver Support Nutrition Services Incentive Program	93.052		--	120,643
Ombudsman - Special Deposit (SDF)	93.053		9,262	--
Ombudsman - SNF Quality & Accountability			14,931	--
Special Nutrition Funds (SPN)			15,482	--
			<u>\$ 89,221</u>	<u>\$ 1,149,882</u>

**NOTE 8: LOANS OUTSTANDING**

The following program had federally-funded loans outstanding at June 30, 2015:

Federal CFDA #	Program Title	Amounts Outstanding	
		July 1, 2014	June 30, 2015
14.218	Community Development Block Grants- Entitlement Grants	\$ 3,751,750	\$ 3,751,750
14.239	HOME Investment Partnerships Program	10,270,042	10,270,042
14.241	Housing Opportunities for Persons with AIDS	470,000	470,000
		<u>\$ 14,491,792</u>	<u>\$ 14,491,792</u>

**COUNTY OF MARIN**

Notes to Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2015

**NOTE 9: TOTAL FEDERAL AWARDS EXPENDED BY CFDA NUMBER**

When there is more than one program under a single CFDA number, the Schedule of Expenditures of Federal Awards totals all programs under the one CFDA number. Occasionally, however, this total could not be conveniently displayed because all programs under one CFDA number were not contiguous. When this occurred, this total is not shown in the Schedule, but instead is provided below.

<u>Program/Cluster Title</u>	<u>CFDA Number</u>	<u>Pass Through Grantor</u>	<u>Amount</u>
Violence Against Women Formula Grant	16.588	Direct Programs California Governor's Office of Emergency Services	\$ 50,272
			<u>212,897</u>
			<u>\$ 263,169</u>

**COUNTY OF MARIN**

Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2015

**Section 1**

Summary of Auditor's Results

Financial Statements

- |   |               |
|---|---------------|
| 1. Type of auditor's report issued:   | Unmodified    |
| 2. Internal control over financial reporting:                                   |               |
| a. Material weaknesses identified?  | No            |
| b. Significant deficiencies identified not considered to be material weaknesses | None Reported |
| 3. Noncompliance material to financial statements noted?                        | No            |

Federal Awards

- |   |               |
|---|---------------|
| 1. Internal control over major programs:  |               |
| a. Material weaknesses identified?  | No            |
| b. Significant deficiencies identified not considered to be material weaknesses?  | None reported |
| 2. Type of auditor's report issued on compliance for major programs:  | Unmodified    |
| 3. Any audit findings disclosed that are required to be reported in accordance with Circular OMB A-133, Section 510(a)? | No            |
| 4. Identification of major programs:  |               |

CFDA Number

Name of Federal Program

10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program
93.558	Temporary Assistance for Needy Families/(TANF) State Programs
93.658	Foster Care
17.258C	WIA Cluster

- |   |             |
|---|-------------|
| 5. Dollar Threshold used to distinguish between Type A and Type B programs:       | \$1,766,787 |
| 6. Auditee qualified as a low-risk auditee under OMB Circular A-133, Section 530? | Yes         |

**COUNTY OF MARIN**

Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2015

**Section 2**

Financial Statement Findings

None Reported

**Section 3**

Federal Award Findings and Questioned Costs

No findings were noted for the year ended June 30, 2015.

**COUNTY OF MARIN**

Summary Schedule of Prior Audit Findings  
For the Year Ended June 30, 2014

There were no findings noted for the year-ended June 30, 2014.

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

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**COUNTY OF MARIN**

Supplementary Schedule 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, 2015

**California Governor's Office of Emergency Services Grants**

The following represents expenditures for the California Governor's Office of Emergency Services programs for the year ended June 30, 2015. 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 14-15)		
	For the Period Through June 30, 2014	For the Year Ended June 30, 2015	Cumulative As of June 30, 2015	Federal Share	State Share	County Share
<b>Victim Witness Assistance Program - VW 14330210</b>						
Personal services	\$ --	\$ 175,282	\$ 175,282	\$ 91,118	\$84,164	\$ --
Operating expenses	--	15,167	15,167	--	15,167	--
Totals	<u>\$ --</u>	<u>\$ 190,449</u>	<u>\$ 190,449</u>	<u>\$ 91,118</u>	<u>\$99,331</u>	<u>\$ --</u>
<b>Child Abuse Treatment Program - AT 13100210</b>						
Personal services	\$ --	\$ 1,032	\$ 1,032	\$ 1,032	\$ --	\$ --
Operating expenses	--	40,545	40,545	40,545	--	--
Totals	<u>\$ --</u>	<u>\$ 41,577</u>	<u>\$ 41,577</u>	<u>\$ 41,577</u>	<u>\$ --</u>	<u>\$ --</u>
<b>Child Abuse Treatment Program - AT 14110210</b>						
Personal services	\$ --	\$ 8,408	\$ 8,408	\$ --	\$ --	\$ 8,408
Operating expenses	--	124,300	124,300	120,966	--	3,334
Totals	<u>\$ --</u>	<u>\$ 132,708</u>	<u>\$ 132,708</u>	<u>\$120,966</u>	<u>\$ --</u>	<u>\$11,742</u>
<b>Underserved Victim Advocacy &amp; Outreach - UV 13040210</b>						
Personal services	\$ --	\$ 29,626	\$ 29,626	\$ 25,377	\$ --	\$ 4,249
Operating expenses	--	17,834	17,834	17,834	--	--
Totals	<u>\$ --</u>	<u>\$ 47,460</u>	<u>\$ 47,460</u>	<u>\$ 43,211</u>	<u>\$ --</u>	<u>\$ 4,249</u>
<b>Underserved Victim Advocacy &amp; Outreach - UV 14050210</b>						
Personal services	\$ --	\$ 99,715	\$ 99,715	\$ 75,006	\$ --	\$24,709
Operating expenses	--	23,408	23,408	23,408	--	--
Totals	<u>\$ --</u>	<u>\$ 123,123</u>	<u>\$ 123,123</u>	<u>\$ 98,414</u>	<u>\$ --</u>	<u>\$24,709</u>
<b>Violence Against Women Vertical Prosecution Program - VV 14020210</b>						
Personal services	\$ --	\$ 281,024	\$ 281,024	\$212,897	\$ --	\$68,127
Operating expenses	--	2,839	2,839	--	--	2,839
Totals	<u>\$ --</u>	<u>\$ 283,863</u>	<u>\$ 283,863</u>	<u>\$212,897</u>	<u>\$ --</u>	<u>\$70,966</u>
<b>National Parks Service Conservation, Protection, Outreach and Education - Eiler Fire</b>						
Personal services	\$ --	\$ 24,857	\$ 24,857	\$ 24,857	\$ --	\$ --
Totals	<u>\$ --</u>	<u>\$ 24,857</u>	<u>\$ 24,857</u>	<u>\$ 24,857</u>	<u>\$ --</u>	<u>\$ --</u>
<b>National Parks Service Conservation, Protection, Outreach and Education - KNF 5575 Little Deer Fire</b>						
Personal services	\$ --	\$ 9,803	\$ 9,803	\$ 9,803	\$ --	\$ --
Totals	<u>\$ --</u>	<u>\$ 9,803</u>	<u>\$ 9,803</u>	<u>\$ 9,803</u>	<u>\$ --</u>	<u>\$ --</u>
<b>National Parks Service Conservation, Protection, Outreach and Education - KNF 5956 Happy Camp Fire</b>						
Personal services	\$ --	\$ 34,650	\$ 34,650	\$ 34,650	\$ --	\$ --
Totals	<u>\$ --</u>	<u>\$ 34,650</u>	<u>\$ 34,650</u>	<u>\$ 34,650</u>	<u>\$ --</u>	<u>\$ --</u>

**COUNTY OF MARIN**

Supplementary Schedule 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, 2015

**California Board of State and Community Corrections Grants**

The following represents expenditures for the California Board of State and Community Corrections grant programs for the year ended June 30, 2015. 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 (14-15)		
	Cumulative Through June 30, 2014	For the Year Ended June 30, 2015	Cumulative As of June 30, 2015	Federal Share	State Share	County Share
<b>Juvenile Justice and Delinquency Prevention - BSCC 359-13</b>						
Personal services	\$ --	\$ 30,000	\$ 30,000	\$ 30,000	\$ --	\$ --
Totals	<u>\$ --</u>	<u>\$ 30,000</u>	<u>\$ 30,000</u>	<u>\$ 30,000</u>	<u>\$ --</u>	<u>\$ --</u>
<b>Edward Byrne Memorial Justice Assistance Grant Program - DC11110210</b>						
Personal services	\$ 754,007	\$ 120,932	\$ 874,939	\$120,932	\$ --	\$ --
Operating expenses	81,813	--	81,813	--	--	--
Totals	<u>\$ 835,820</u>	<u>\$ 120,932</u>	<u>\$ 956,752</u>	<u>\$120,932</u>	<u>\$ --</u>	<u>\$ --</u>