

COUNTY OF MARIN
SINGLE AUDIT REPORT
YEAR ENDED JUNE 30, 2017

CliftonLarsonAllen LLP



WEALTH ADVISORY | OUTSOURCING | AUDIT, TAX, AND CONSULTING



COUNTY OF MARIN

Single Audit Report
Year Ended June 30, 2017

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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, 2017, 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 30, 2018. 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, 2017:

Opinion Unit	Assets	Revenues/ Additions
Business-Type Activities	87.9%	92.3%
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 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.



Roseville, California
January 30, 2018

**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, 2017. 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, 2017:

<u>Entity</u>	<u>Federal Expenditures</u>
Housing Authority of the County of Marin	\$ 39,003,996
Marin County Transit District	1,997,235

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 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, 2017.

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, 2017, 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 30, 2018, 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, 2017:

<u>Opinion Unit</u>	<u>Assets</u>	<u>Revenues/ Additions</u>
Business-Type Activities	87.9%	92.3%
Aggregate Discretely Presented Component Units	100%	100%

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
January 30, 2018

COUNTY OF MARIN

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2017

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:				
National School Lunch Program - Nutrition Education and Obesity Prevention	10.555	-	\$ 360,676	\$ --
Passed through California Department of Social Services:				
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557	-	988,623	--
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP)	10.561	-	<u>6,157,984</u>	<u>--</u>
Subtotal Pass-Through			<u>7,146,607</u>	<u>--</u>
Passed through California Department of Aging:				
Senior Farmers Market Nutrition Program	10.576	-	<u>10,000</u>	<u>--</u>
Passed through California Department of Food and Agriculture:				
Plant and Animal Disease, Pest Control, and Animal Care	10.025	15-0466-SF	1,098	--
Plant and Animal Disease, Pest Control, and Animal Care	10.025	16-0341-SF	79,470	--
Plant and Animal Disease, Pest Control, and Animal Care	10.025	15-0560-SF	3,037	--
Plant and Animal Disease, Pest Control, and Animal Care	10.025	16-0530-SF	11,912	--
Plant and Animal Disease, Pest Control, and Animal Care	10.025	16-0386-SF	9,746	--
Plant and Animal Disease, Pest Control, and Animal Care	10.025	16-0702-SF	<u>9,820</u>	<u>--</u>
Subtotal CFDA Number 10.025			<u>115,083</u>	<u>--</u>
Total U.S. Department of Agriculture			\$ 7,632,366	\$ --
<u>U.S. Department of Defense</u>				
Passed through U.S. Army Corps of Engineers:				
Estuary Habitat Restoration Program	12.130	W1912PL-11-2-002	<u>13,180</u>	<u>--</u>
Total U.S. Department of Defense			\$ 13,180	\$ --
<u>U.S. Department of Education</u>				
Passed through California Department of Rehabilitation:				
Rehabilitation Services - Vocational Rehabilitation Grants to States	84.126	-	<u>59,572</u>	<u>59,572</u>
Total U.S. Department of Education			\$ 59,572	\$ 59,572
<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	-	<u>452,905</u>	<u>--</u>
Passed through California Department of Aging:				
Title VII - Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	AP-1415-05	3,687	--
Title VII - Long-Term Care Ombudsman Services for Older Individuals	93.042	AP-1415-05	26,680	--
Title IIID - Disease Prevention and Health Promotion Services	93.043	AP-1415-05	14,938	--
Title IIIE - National Family Caregiver Support	93.052	AP-1415-05	<u>132,018</u>	<u>132,018</u>
Subtotal Pass Through			<u>177,323</u>	<u>132,018</u>
Aging Cluster:				
Title IIIB - Grants for Supportive Services and Senior Centers	93.044	AP-1415-05	268,125	268,125
Title IIIC - Nutrition Services	93.045	AP-1415-05	554,828	554,828

See accompanying notes to Schedule of Expenditures of Federal Awards.

COUNTY OF MARIN

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2017

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 Health and Human Services (continued)</u>				
Nutrition Services Incentive Program	93.053	AP-1415-05	\$ 69,820	\$ 69,820
Subtotal Aging Cluster			<u>892,773</u>	<u>892,773</u>
Passed through California Department of Health Care Services:				
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	-	36,752	--
Childhood Lead Poisoning Prevention Programs (CLPPP)	93.197	-	21,318	--
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243	-	208,582	208,582
Immunization Cooperative Agreements	93.268	-	107,417	--
Medical Assistance Program	93.778	-	13,228,244	821,912
HIV Emergency Relief Project (Ryan White HIV/AIDS Program) Grants	93.914	-	478,064	478,064
HIV Prevention Program - Health Department Based	93.940	-	185,199	185,199
Block Grants for Community Mental Health Services	93.958	-	539,549	539,549
Block Grants for Prevention and Treatment of Substance Abuse	93.959	-	1,553,131	1,549,715
Maternal and Child Health Services (MCH) Block Grant	93.994	-	268,165	--
Subtotal Pass-Through			<u>16,626,421</u>	<u>3,783,021</u>
Passed through California Department of Social Services:				
Promoting Safe and Stable Families	93.556	-	57,076	--
Temporary Assistance for Needy Families (TANF)	93.558	-	9,569,678	--
Child Support Enforcement	93.563	-	2,386,674	--
Refugee and Entrant Assistance - State Administered Programs	93.566	-	5,850	--
Stephanie Tubbs Jones Child Welfare Services Program	93.645	-	687,194	--
Title IV-E Foster Care	93.658	-	2,971,122	--
Adoption Assistance Program	93.659	-	970,069	--
Social Services Block Grant	93.667	-	54,615	--
Chafee Foster Care Independence Program	93.674	-	77,944	--
Subtotal Pass-Through			<u>16,780,222</u>	<u>--</u>
Total U.S. Department of Health and Human Services			<u>\$ 34,929,644</u>	<u>\$ 4,807,812</u>
<u>U.S. Department of Homeland Security</u>				
Passed through California Governor's Office of Emergency Services:				
Emergency Management Performance Grants	97.042	EMPG16	178,724	--
Assistance to Firefighters Grant	97.044	EMW-2015-FO-00525	162,150	--
Assistance to Firefighters Grant	97.044	EMW-2014-FO-04432	688,438	--
Subtotal CFDA Number 97.044			<u>850,588</u>	<u>--</u>
Homeland Security Grant Program	97.067	UASI/NCRIC	174,283	--
Homeland Security Grant Program	97.067	SHSGP2015	62,556	35,583
Homeland Security Grant Program	97.067	SHSGP16	199,659	28,498
Homeland Security Grant Program	97.067	UASI 2016	196,855	--
Subtotal CFDA Number 97.067			<u>633,353</u>	<u>64,081</u>
Total U.S. Department of Homeland Security			<u>\$ 1,662,665</u>	<u>\$ 64,081</u>

COUNTY OF MARIN

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2017

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 Housing and Urban Development</u>				
Direct Programs:				
Community Development Block Grants-Entitlement Grants	14.218	B-12-UC-06-0004	\$ 15,000	\$ 15,000
Community Development Block Grants-Entitlement Grants	14.218	B-13-UC-06-0004	15,033	15,033
Community Development Block Grants-Entitlement Grants	14.218	B-14-UC-06-0004	53,167	53,167
Community Development Block Grants-Entitlement Grants	14.218	B-15-UC-06-0004	25,291	25,291
Community Development Block Grants-Entitlement Grants	14.218	B-08-UC-06-0004	11,627	11,627
Community Development Block Grants-Entitlement Grants	14.218	B-97-UC-06-0004	27,007	27,007
Community Development Block Grants-Entitlement Grants	14.218	B-97-UC-06-0004	10,000	10,000
Community Development Block Grants-Entitlement Grants	14.218	B-16-UC-06-0004	247,641	247,641
Community Development Block Grants-Entitlement Grants	14.218	B-17-UC-06-0004	740,078	740,078
Community Development Block Grants-Entitlement Grants	14.218	B-17-UC-06-0004	311,958	--
LOANS: Community Development Block Grants-Entitlement Grants	14.218	-	<u>3,748,301</u>	<u>--</u>
Subtotal CFDA Number 14.218			<u>5,205,103</u>	<u>1,144,844</u>
HOME Investment Partnerships Program	14.239	M-14-UC-06-0206	205,686	205,686
HOME Investment Partnerships Program	14.239	M-15-UC-06-0206	85,069	85,069
HOME Investment Partnerships Program	14.239	M-17-UC-06-0206	334,584	334,584
HOME Investment Partnerships Program	14.239	M-17-UC-06-0206	194,231	--
LOANS: HOME Investment Partnerships Program	14.239	-	<u>10,744,833</u>	<u>--</u>
Subtotal CFDA Number 14.239			<u>11,564,403</u>	<u>625,339</u>
LOANS: Housing Opportunities for Persons with AIDS	14.241	-	<u>470,000</u>	<u>--</u>
Total U.S. Department of Housing and Urban Development			<u>\$ 17,239,506</u>	<u>\$ 1,770,183</u>
<u>U.S. Department of the Interior</u>				
Passed through California Governor's Office of Emergency Services:				
National Park Service Conservation, Protection, Outreach and Education	15.954	SLU-008948	41,865	--
National Park Service Conservation, Protection, Outreach and Education	15.954	LPF-002809	28,756	--
National Park Service Conservation, Protection, Outreach and Education	15.954	LNU-007582	28,751	--
National Park Service Conservation, Protection, Outreach and Education	15.954	BEU-003422	107,967	--
National Park Service Conservation, Protection, Outreach and Education	15.954	BDF-010468	<u>24,761</u>	<u>--</u>
Subtotal CFDA number 15.954			<u>232,100</u>	<u>--</u>
Total U.S. Department of the Interior			<u>\$ 232,100</u>	<u>\$ --</u>
<u>U.S. Department of Justice</u>				
Direct Programs:				
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	2014-WE-AX-0042	94,945	94,945
State Criminal Alien Assistance Program	16.606	-	250,513	--
Equitable Sharing Program	16.922	-	<u>31,365</u>	<u>--</u>
Subtotal Direct Programs			<u>376,823</u>	<u>94,945</u>
Passed through California Governor's Office of Emergency Services:				
Violence Against Women Formula Grants	16.588	VV16040210	199,844	--

COUNTY OF MARIN

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2017

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 Justice</u> (continued)				
Passed through California Governor's Office of Emergency Services:				
Crime Victim Assistance - Underserved Victim Advocacy & Outreach	16.575	UV15010210	\$ 167,707	\$ --
Crime Victim Assistance - Underserved Victim Advocacy & Outreach	16.575	UV16020210	33,696	--
Crime Victim Assistance - Child Abuse Treatment	16.575	XT15010210	108,783	108,743
Crime Victim Assistance - Victim Witness Assistance	16.575	VW16350210	219,415	--
Crime Victim Assistance - County Victim Services Program	16.575	XC16010210	22,392	--
Subtotal CFDA Number 16.575			<u>551,993</u>	<u>108,743</u>
Passed through the Board of State and Community Corrections:				
Juvenile Accountability Block Grants	16.523	BSCC 221-16	<u>4,167</u>	<u>--</u>
Total U.S. Department of Justice			<u>\$ 1,132,827</u>	<u>\$ 203,688</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>126,434</u>	<u>126,434</u>
Passed through California Employment and Training Administration:				
WIA/WIOA Adult Programs	17.258	-	481,423	--
WIA/WIOA Youth Activities	17.259	-	309,140	--
WIA/WIOA Dislocated Worker Formula Grants	17.278	-	<u>502,563</u>	<u>--</u>
Subtotal WIA/WIOA Cluster			<u>1,293,126</u>	<u>--</u>
Total U.S. Department of Labor			<u>\$ 1,419,560</u>	<u>\$ 126,434</u>
<u>U.S. Department of Transportation</u>				
Passed through California Department of Transportation:				
Airport Improvement Program	20.106	03-06-0167-16	100,787	--
Airport Improvement Program	20.106	03-06-0167-17	33,742	--
Airport Improvement Program	20.106	03-06-0167-18	77,992	--
Airport Improvement Program	20.106	03-06-0167-19	67,500	--
Airport Improvement Program	20.106	03-06-0167-20	33,802	--
Airport Improvement Program	20.106	03-06-0167-21	<u>86,770</u>	<u>--</u>
Subtotal CFDA Number 20.106			<u>400,593</u>	<u>--</u>
Highway Planning and Construction	20.205	BRLO-5927(104)	50,916	--
Highway Planning and Construction	20.205	BRLS-5927(094)	13,738	--
Highway Planning and Construction	20.205	BRLS-5927(097)	10,594	--
Highway Planning and Construction	20.205	BRLS-5927(098)	7,625	--
Highway Planning and Construction	20.205	BRLS-5927(099)	32,358	--
Highway Planning and Construction	20.205	BRLS-5927(100)	1,373	--
Highway Planning and Construction	20.205	ER-28C0(001)	13,333	--
Highway Planning and Construction	20.205	NMPTL-5927(051)	635,881	--
Highway Planning and Construction	20.205	HSIP-5927(112)	<u>13,238</u>	<u>--</u>
Subtotal CFDA Number 20.205			<u>779,056</u>	<u>--</u>
Recreational Trails Program	20.219	RT-21-008	<u>267,645</u>	<u>--</u>

COUNTY OF MARIN

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2017

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 Transportation (continued)</u>				
Passed through California Office of Traffic Safety:				
National Priority Safety Programs	20.616	DI 1603	\$ 102,895	\$ --
National Priority Safety Programs	20.616	DI 1728	<u>250,447</u>	<u>--</u>
Subtotal CFDA Number 20.616			<u>353,342</u>	<u>--</u>
 Total U.S. Department of Transportation			<u>\$ 1,800,636</u>	<u>\$ --</u>
<u>Institute of Museum and Library Services</u>				
Passed through the California State Library				
Grants to States	45.310	40-8685	25,038	--
 Total Institute of Museum and Library Services			<u>\$ 25,038</u>	<u>\$ --</u>
 Total Expenditures of Federal Awards			<u><u>\$ 66,147,094</u></u>	<u><u>\$ 7,031,770</u></u>

COUNTY OF MARIN

Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2017

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	\$ 39,003,996
Marin County Transit District	1,997,235

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: CATALOG OF FEDERAL DOMESTIC (CFDA) NUMBERS

The program titles and CFDA numbers were obtained from the federal or pass-through grantor or the 2017 *Catalog of Federal Domestic Assistance*.

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, 2017

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 Agriculture			
<i>Passed through California Department of Aging</i>			
Senior Farmers Market Nutrition Program	10.576	\$ --	\$ 10,000
U.S. Department of Labor			
<i>Passed through California Department of Aging</i>			
Senior Community Service Employment Program	17.235	--	126,434
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	--	3,687
Title VII - Long-Term Care Ombudsman Services for Older Individuals	93.042	--	26,680
Title IIIID - Disease Prevention and Health Promotion Services	93.043	--	14,938
Title IIIIB - Grants for Supportive Services and Senior Centers	93.044	7,965	268,125
Title IIIIC - Nutrition Services	93.045	62,739	554,828
Title IIIIE - National Family Caregiver Support	93.052	--	132,018
Nutrition Services Incentive Program	93.053	--	69,820
Ombudsman - Special Deposit (SDF)		18,036	--
Ombudsman - SNF Quality & Accountability		15,133	--
		<u>\$103,873</u>	<u>\$1,206,530</u>

NOTE 7: LOANS WITH CONTINUING COMPLIANCE REQUIREMENTS

The following programs had federally-funded loans outstanding as of fiscal year end 2016 and 2017 as follows:

Federal CFDA #	Program Title	Amounts Outstanding	
		July 1, 2016	June 30, 2017
14.218	Community Development Block Grants- Entitlement Grants	\$ 3,748,301	\$ 3,748,301
14.239	HOME Investment Partnerships Program	10,262,344	10,744,833
14.241	Housing Opportunities for Persons with AIDS	470,000	470,000
		<u>\$ 14,480,645</u>	<u>\$ 14,963,134</u>

COUNTY OF MARIN

Summary Schedule of Findings and Questioned Costs
Year Ended June 30, 2017

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)

93.558
14.218

Name of Federal Program or Cluster

Temporary Assistance for Needy Families
Community Development Block Grants -
Entitlement Grants

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

\$ 1,984,413

Auditee qualified as low-risk auditee?

 x Yes _____ No

COUNTY OF MARIN

Summary Schedule of Findings and Questioned Costs
Year Ended June 30, 2017

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).

COUNTY OF MARIN

Summary Schedule of Prior Audit Findings
Year Ended June 30, 2017

There were no findings noted for the year-ended June 30, 2016.

**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
Year Ended June 30, 2017

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, 2017. 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 16-17)		
	For the Period Through June 30, 2016	For the Year Ended June 30, 2017	Cumulative As of June 30, 2017	Federal Share	State Share	County Share
Crime Victim Assistance - Underserved Victim Advocacy & Outreach - UV 15010210						
Personnel services	\$ 20,990	\$ 96,200	\$ 117,190	\$ 71,515	\$ --	\$ 24,685
Operating expenses	1,488	69,392	70,880	69,392	--	--
Equipment	--	26,800	26,800	26,800	--	--
Totals	<u>\$ 22,478</u>	<u>\$ 192,392</u>	<u>\$ 214,870</u>	<u>\$ 167,707</u>	<u>\$ --</u>	<u>\$ 24,685</u>
Crime Victim Assistance - Underserved Victim Advocacy & Outreach - UV16020210						
Personnel services	\$ --	\$ 37,967	\$ 37,967	\$ 26,815	\$ --	\$ 11,152
Operating expenses	--	6,881	6,881	6,881	--	--
Totals	<u>\$ --</u>	<u>\$ 44,848</u>	<u>\$ 44,848</u>	<u>\$ 33,696</u>	<u>\$ --</u>	<u>\$ 11,152</u>
Crime Victim Assistance - Child Abuse Treatment - XT15010210						
Personnel services	\$ --	\$ 11,271	\$ 11,271	\$ --	\$ --	\$ 11,271
Operating expenses	--	131,660	131,660	108,783	--	22,877
Totals	<u>\$ --</u>	<u>\$ 142,931</u>	<u>\$ 142,931</u>	<u>\$ 108,783</u>	<u>\$ --</u>	<u>\$ 34,148</u>
Crime Victim Assistance - Victim Witness Assistance - VW16350210						
Personnel services	\$ --	\$ 258,878	\$ 258,878	\$ 206,753	\$ 52,125	\$ --
Operating expenses	--	45,198	45,198	12,662	32,536	--
Totals	<u>\$ --</u>	<u>\$ 304,076</u>	<u>\$ 304,076</u>	<u>\$ 219,415</u>	<u>\$ 84,661</u>	<u>\$ --</u>
Crime Victim Assistance - County Victim Services Program - XC16010210						
Personnel services	\$ --	\$ 54,693	\$ 54,693	\$ 12,611	\$ --	\$ 42,082
Operating expenses	--	9,781	9,781	9,781	--	--
Totals	<u>\$ --</u>	<u>\$ 64,474</u>	<u>\$ 64,474</u>	<u>\$ 22,392</u>	<u>\$ --</u>	<u>\$ 42,082</u>
Violence Against Women Formula Grants - VV16040210						
Personnel services	\$ --	\$ 267,359	\$ 267,359	\$ 199,844	\$ --	\$ 67,515
Totals	<u>\$ --</u>	<u>\$ 267,359</u>	<u>\$ 267,359</u>	<u>\$ 199,844</u>	<u>\$ --</u>	<u>\$ 67,515</u>
National Park Service Conservation, Protection, Outreach and Education - SLU-008948						
Personnel services	\$ --	\$ 36,765	\$ 36,765	\$ 36,765	\$ --	\$ --
Operating expenses	--	5,100	5,100	5,100	--	--
Totals	<u>\$ --</u>	<u>\$ 41,865</u>	<u>\$ 41,865</u>	<u>\$ 41,865</u>	<u>\$ --</u>	<u>\$ --</u>
National Park Service Conservation, Protection, Outreach and Education - LPF-002809						
Personnel services	\$ --	\$ 24,101	\$ 24,101	\$ 24,101	\$ --	\$ --
Operating expenses	--	3,503	3,503	3,503	--	--
Equipment	--	1,152	1,152	1,152	--	--
Totals	<u>\$ --</u>	<u>\$ 28,756</u>	<u>\$ 28,756</u>	<u>\$ 28,756</u>	<u>\$ --</u>	<u>\$ --</u>
National Park Service Conservation, Protection, Outreach and Education - LNU-007582						
Personnel services	\$ --	\$ 25,249	\$ 25,249	\$ 25,249	\$ --	\$ --
Operating expenses	--	3,502	3,502	3,502	--	--
Totals	<u>\$ --</u>	<u>\$ 28,751</u>	<u>\$ 28,751</u>	<u>\$ 28,751</u>	<u>\$ --</u>	<u>\$ --</u>
National Park Service Conservation, Protection, Outreach and Education - BEU-003422						
Personnel services	\$ --	\$ 93,071	\$ 93,071	\$ 93,071	\$ --	\$ --
Operating expenses	--	13,152	13,152	13,152	--	--
Equipment	--	1,744	1,744	1,744	--	--
Totals	<u>\$ --</u>	<u>\$ 107,967</u>	<u>\$ 107,967</u>	<u>\$ 107,967</u>	<u>\$ --</u>	<u>\$ --</u>

COUNTY OF MARIN

Supplementary Schedules of the California Governor's Office of Emergency Services
and the Board of State and Community Corrections Grant Expenditures
Year Ended June 30, 2017

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, 2017. 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 16-17)		
	For the Period Through June 30, 2016	For the Year Ended June 30, 2017	Cumulative As of June 30, 2017	Federal Share	State Share	County Share
National Park Service Conservation, Projection, Outreach and Education - BDF-010468						
Personnel services	\$ --	\$ 15,025	\$ 15,025	\$ 15,025	\$ --	\$ --
Operating expenses	--	3,016	3,016	3,016	--	--
Equipment	--	6,720	6,720	6,720	--	--
Totals	\$ --	\$ 24,761	\$ 24,761	\$ 24,761	\$ --	\$ --
Emergency Management Performance Grants - EMPG2016						
Personnel services	\$ 178,589	\$ 171,374	\$ 349,963	\$ 171,374	\$ --	\$ --
Operating expenses	--	7,350	7,350	7,350	--	--
Totals	\$ 178,589	\$ 178,724	\$ 357,313	\$ 178,724	\$ --	\$ --
Homeland Security Grant Program - SHSGP2015						
Personnel services	\$ 52,236	\$ --	\$ 52,236	\$ --	\$ --	\$ --
Operating expenses	77,992	62,556	140,548	62,556	--	--
Totals	\$ 130,228	\$ 62,556	\$ 192,784	\$ 62,556	\$ --	\$ --
Homeland Security Grant Program - SHSGP16						
Personnel services	\$ --	\$ 61,307	\$ 61,307	\$ 61,307	\$ --	\$ --
Operating expenses	--	138,352	138,352	138,352	--	--
Totals	\$ --	\$ 199,659	\$ 199,659	\$ 199,659	\$ --	\$ --

COUNTY OF MARIN

Supplementary Schedules of the California Governor's Office of Emergency Services
and the Board of State and Community Corrections Grant Expenditures
Year Ended June 30, 2017

Board of State and Community Corrections Grants

The following represents expenditures for the Board of State and Community Corrections grant programs for the year ended June 30, 2017. 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 (16-17)		
	Cumulative Through June 30, 2016	For the Year Ended June 30, 2017	Cumulative As of June 30, 2017	Federal Share	State Share	County Share
Juvenile Accountability Block Grants BSCC 221-16						
Personnel services	\$ 11,840	\$ 4,167	\$ 16,007	\$ 4,167	\$ --	\$ --
Totals	\$ 11,840	\$ 4,167	\$ 16,007	\$ 4,167	\$ --	\$ --