

COUNTY OF MARIN
SINGLE AUDIT REPORT
YEAR ENDED JUNE 30, 2020



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**COUNTY OF MARIN
SINGLE AUDIT REPORT
YEAR ENDED JUNE 30, 2020
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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, 2020, 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 29, 2021. Our report includes a reference to other auditors who audited the financial statements of the Housing Authority of the County of Marin and the Marin County Transit District, which represent the following percentages of assets and revenues/additions as of and for the fiscal year ended June 30, 2020, as described in our report on the County’s financial statements:

<u>Opinion Unit</u>	<u>Assets</u>	<u>Revenues/ Additions</u>
Business-Type Activities	86.7%	92.0%
Marin County Transit District	100.0	100.0
Housing Authority of the County of Marin	100.0	100.0
Aggregate Discretely Presented Component Units	100.0	100.0

This report does not include the results of the other auditors’ testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

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

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

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

Board of Supervisors
County of Marin

Compliance and Other Matters

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

Purpose of this Report

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



CliftonLarsonAllen LLP

Roseville, California
January 29, 2021



**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, 2020. 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, 2020:

Entity	Federal Expenditures
Housing Authority of the County of Marin	\$ 55,366,309
Marin County Transit District	16,376,000

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

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

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, 2020, 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 29, 2021, 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, 2020:

<u>Opinion Unit</u>	<u>Assets</u>	<u>Revenues/ Additions</u>
Business-Type Activities	86.7%	92.0%
Marin County Transit District	100.0	100.0
Housing Authority of the County of Marin	100.0	100.0
Aggregate Discretely Presented Component Units	100.0	100.0

Those financial statements were audited by other auditors, whose report thereon has been furnished to us, and our opinions, insofar as they relate to the amounts included are based solely on the reports of the other auditors. Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Matters

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



CliftonLarsonAllen LLP

Roseville, California
February 10, 2021

**COUNTY OF MARIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2020**

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass Through Entity Identifying Number	Federal Expenditures	Expenditures to Subrecipients
<u>U.S. Department of Agriculture</u>				
Passed through California Department of Food and Agriculture:				
Plant and Animal Disease, Pest Control, and Animal Care	10.025	17-0453-051-SF	\$ 79,470	\$ -
Plant and Animal Disease, Pest Control, and Animal Care	10.025	19-0267-023-SF	9,267	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025	19-0268-003-SF	8,951	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025	19-0268-030-SF	2,019	-
Subtotal CFDA Number 10.025			99,707	-
National School Lunch Program (NSLP)	10.555	—	193,446	-
Subtotal Pass-Through			293,153	-
Passed through California Department of Social Services:				
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557	—	1,126,662	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP)	10.561	—	6,932,364	-
Subtotal Pass-Through			8,059,026	-
Total U.S. Department of Agriculture			\$ 8,352,179	\$ -
<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>				
Direct Programs:				
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Grants	93.074	—	411,810	-
Passed through California Department of Aging:				
Title VII - Programs for Prevention of Elder Abuse, Neglect and Exploitation	93.041	—	128	-
Title VII - Long-Term Care Ombudsman Services for Older Individuals	93.042	—	32,346	-
Title IIID - Disease Prevention and Health Promotion Services	93.043	—	21,186	-
Title IIIE - National Family Caregiver Support	93.052	—	153,355	-
Aging Cluster:				
Title IIIB - Grants for Supportive Services and Senior Centers	93.044	—	326,144	-
Title III C1 - Nutrition Services	93.045	—	619,754	-
Nutrition Services Incentive Program	93.053	—	74,466	-
Subtotal Aging Cluster			1,020,364	-
Subtotal Pass-Through			1,227,379	-

COUNTY OF MARIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2020

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass Through Entity Identifying Number	Federal Expenditures	Expenditures to Subrecipients
Passed through California Department of Health Care Services:				
Projects Grants and Cooperative Agreements for				
Tuberculosis Control Programs	93.116	—	30,417	-
Childhood Lead Poisoning Prevention Programs (CLPPP)	93.197	—	16,766	-
Substance Abuse and Mental Health Services				
Projects of Regional and National Significance	93.243	—	258,723	-
Immunization Cooperative Agreements	93.268	—	285,752	-
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	—	194,408	-
Medical Assistance Program	93.778	—	15,734,547	-
HIV Emergency Relief Project Grants (Ryan White HIV/AIDS Program Part A)	93.914	—	558,616	480,004
HIV Care Formula Grants (Ryan White HIV/AIDS Program Part B)	93.917	—	298,542	159,242
HIV Prevention Activities - Health Department Based	93.940	—	95,773	82,733
Block Grant for Community Mental Health Services	93.958	—	808,252	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	—	1,747,272	-
Maternal and Child Health Services Block Grant	93.994	—	223,714	25,000
Subtotal Pass-Through			20,252,782	746,979
Passed through California Department of Social Services:				
Guardianship Assistance	93.090	—	6,808	-
Promoting Safe and Stable Families	93.556	—	125,374	-
Temporary Assistance for Needy Families (TANF)	93.558	—	9,536,680	-
Child Support Enforcement	93.563	—	2,313,318	-
Refugee and Entrant Assistance - State Administered Programs	93.566	—	205	-
Stephanie Tubbs Jones Child Welfare Services Programs	93.645	—	400,576	-
Foster Care Title IV-E	93.658	—	2,759,163	-
Adoption Assistance Program	93.659	—	1,089,537	-
Social Services Block Grant	93.667	—	965,308	-
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	—	63,308	-
Subtotal Pass-Through			17,260,277	-
Total U.S. Department of Health and Human Services			\$ 39,152,248	\$ 746,979
<u>U.S. Department of Homeland Security</u>				
Passed through California Governor's Office of Emergency Services:				
COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	4482-DR-CA 134915	992,299	-
COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	4482-DR-CA 134916	1,916,338	-
COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	4482-DR-CA 136874	69,754	-
COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	4482-DR-CA 137044	375,796	-
COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	4482-DR-CA 148444	405,584	-
Subtotal CFDA Number 97.036			3,759,771	-
Hazard Mitigation Grant Program	97.039	HMGP #4240-044-032R	12,177	-
Hazard Mitigation Grant Program	97.039	HMGP #4301-036-013R	50,637	-
Subtotal CFDA Number 97.039			62,814	-
Emergency Management Performance Grants	97.042	EMPG19	1,634	-
Homeland Security Grant Program	97.067	SHSGP 2018	78,140	58,916
Subtotal Pass-Through			3,902,359	58,916

COUNTY OF MARIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2020

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass Through Entity Identifying Number	Federal Expenditures	Expenditures to Subrecipients
Passed through Bay Area Urban Areas Security Initiatives (UASI)				
Homeland Security Grant Program	97.067	UASI2018	47,250	-
Homeland Security Grant Program	97.067	UASI2019	140,983	-
Subtotal Pass-Through			<u>188,233</u>	<u>-</u>
Subtotal CFDA Number 97.067			<u>266,373</u>	<u>58,916</u>
Total U.S. Department of Homeland Security			<u>\$ 4,090,592</u>	<u>\$ 58,916</u>
<u>U.S. Department of Housing and Urban Development</u>				
Direct Programs:				
Community Development Block Grant/Entitlement Grants	14.218	—	1,294,123	1,018,855
LOANS: Community Development Block Grant-Entitlement Grants	14.218	—	4,145,709	-
Subtotal CFDA Number 14.218			<u>5,439,832</u>	<u>1,018,855</u>
HOME Investment Partnerships Program	14.239	—	56,021	-
LOANS: HOME Investment Partnerships Program	14.239	—	11,948,369	-
Subtotal CFDA Number 14.239			<u>12,004,390</u>	<u>-</u>
LOANS: Housing Opportunities for Persons with AIDS	14.241	—	470,000	-
Continuum of Care Program	14.267	—	137,642	-
Total U.S. Department of Housing and Urban Development			<u>\$ 18,051,864</u>	<u>\$ 1,018,855</u>
<u>U.S. Department of the Interior</u>				
Direct Programs:				
National Fire Plan-Wildland Urban Interface Community Fire Assistance	15.948	—	510,937	-
National Parks Service Conservation, Protection, Outreach and Education	15.954	—	90,915	-
Subtotal Direct Programs			<u>601,852</u>	<u>-</u>
Total U.S. Department of the Interior			<u>\$ 601,852</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	—	196,873	196,873
State Criminal Alien Assistance Program	16.606	—	300,000	-
Equitable Sharing Program	16.922	—	37,017	-
Subtotal Direct Programs			<u>533,890</u>	<u>196,873</u>

COUNTY OF MARIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2020

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA 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	AT19020210	67,790	67,790
Crime Victim Assistance	16.575	KC18020210	107,848	55,291
Crime Victim Assistance	16.575	KC19030210	17,885	17,397
Crime Victim Assistance	16.575	UV18030210	77,596	-
Crime Victim Assistance	16.575	UV19040210	127,649	-
Crime Victim Assistance	16.575	VW18370210	141,763	-
Crime Victim Assistance	16.575	VW19380210	220,350	-
Crime Victim Assistance	16.575	XC16010210	56,968	-
Crime Victim Assistance	16.575	XC19020210	68,875	-
Crime Victim Assistance	16.575	XT15010210	95,767	89,149
Subtotal CFDA Number 16.575 and Pass-Through			982,491	229,627
Total U.S. Department of Justice			\$ 1,516,381	\$ 426,500
<u>U.S. Department of Labor</u>				
Passed through Workforce Alliance of the North Bay (WANB):				
WIOA Cluster:				
WIOA - Adult Programs	17.258	—	314,850	-
WIOA - Dislocated Worker Formula Grants	17.278	—	115,348	-
Subtotal WIOA Cluster			430,198	-
Total U.S. Department of Labor			\$ 430,198	\$ -
<u>U.S. Department of Transportation</u>				
Passed through California Department of Transportation:				
Airport Improvement Program	20.106	03-06-0167-20	97,982	-
Airport Improvement Program	20.106	03-06-0167-22	172,507	-
Subtotal CFDA Number 20.106			270,489	-
Highway Planning and Construction Cluster:				
Highway Planning and Construction (Federal-Aid Highway Program)	20.205	BRLS-5927(094)	114,937	-
Highway Planning and Construction (Federal-Aid Highway Program)	20.205	BRLS-5927(097)	140,415	-
Highway Planning and Construction (Federal-Aid Highway Program)	20.205	BRLS-5927(099)	48,061	-
Highway Planning and Construction (Federal-Aid Highway Program)	20.205	BRLS-5927(100)	6,772	-
Highway Planning and Construction (Federal-Aid Highway Program)	20.205	HSIP-5927(112)	68,566	-
Highway Planning and Construction (Federal-Aid Highway Program)	20.205	HSIP-5927(119)	6,628	-
Highway Planning and Construction (Federal-Aid Highway Program)	20.205	HSIPL-5927(114)	963,778	-
Highway Planning and Construction (Federal-Aid Highway Program)	20.205	HSIPL-5927(115)	57,015	-
Subtotal CFDA Number 20.205 and Cluster			1,406,172	-
Passed through California Office of Traffic Safety:				
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	AL20017	96,084	-
Highway Safety Cluster:				
State and Community Highway Safety	20.600	EM20006	79,717	-
National Priority Safety Programs	20.616	DI 18008	45,503	-
National Priority Safety Programs	20.616	DI 19007	131,614	-
Subtotal Highway Safety Cluster			256,834	-
Subtotal Pass-Through			352,918	-
Total U.S. Department of Transportation			\$ 2,029,579	\$ -

COUNTY OF MARIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2020

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 the Treasury</u>				
Direct Programs:				
COVID-19 Coronavirus Relief Fund	21.019	—	37,712	-
Total U.S. Department of the Treasury			\$ 37,712	\$ -
<u>U.S. Election Assistance Commission</u>				
Passed through the California State Elections Office:				
Help America Vote Act Requirements Payments	90.401	16G30112	243,190	-
Total Election Assistance Commission			\$ 243,190	\$ -
<u>U.S. General Services Administration</u>				
Passed through the California State:				
Help America Vote Act of 2002 (HAVA) Title 1, Section 101 Funds	39.011	18G26121	1,871	-
Total U.S. Election Assistance Commission			\$ 1,871	\$ -
<u>National Endowment for the Humanities</u>				
Passed through California Humanities:				
Promotion of the Humanities Federal/State Partnership	45.129	LIL20-36	3,608	-
Total National Endowment for the Humanities			\$ 3,608	\$ -
Total Expenditures of Federal Awards			\$ 74,575,953	\$ 2,251,250

COUNTY OF MARIN
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2020

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	\$ 55,366,309
Marin County Transit District	16,376,000

NOTE 2: BASIS OF ACCOUNTING

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

NOTE 3: CATALOG OF FEDERAL DOMESTIC (CFDA) NUMBERS

The program titles and CFDA numbers were obtained from the federal or pass-through grantor or the 2020 *Catalog of Federal Domestic Assistance*. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 4: INDIRECT COST RATE

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

NOTE 5: PASS-THROUGH ENTITIES' IDENTIFYING NUMBER

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

**COUNTY OF MARIN
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2020**

NOTE 6: DEPARTMENT OF AGING FEDERAL/STATE SHARE

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

Federal Grantor / Pass-Through Grantor / Program Title	Federal CFDA Number	Expenditures	
		State	Federal
U.S. Department of Health and Human Services			
<i>Passed through California Department of Aging:</i>			
Title VII - Programs for Prevention of Elder Abuse, Neglect and Exploitation	93.041	-	128
Title VII - Programs for Prevention of Elder Abuse, Neglect and Exploitation	93.042	-	32,346
Title IIID - Disease Prevention and Health Promotion Services	93.043	-	21,186
Title IIIE - National Family Caregiver Support	93.052	-	153,355
Title IIIB - Grants for Supportive Services and Senior Centers	93.044	99,663	326,144
Title III C1 - Nutrition Services	93.045	93,600	183,718
Title III C2 - Nutrition Services	93.045	178,790	436,036
Nutriton Services Incentive Program	93.053	-	74,466
Ombudsman - PHL & C		3,239	-
Ombudsman - SHFCPA		18,129	-
Ombudsman - SNF Quality & Accountability		15,383	-
		\$ 408,804	\$ 1,227,379

NOTE 7: LOANS WITH CONTINUING COMPLIANCE REQUIREMENTS

Outstanding federally-funded program loans, with continuing compliance requirements, carried balances as of June 30, 2020 as follows:

Federal CFDA #	Program Title	SEFA June 30, 2020	FY 19-20 Activity	County Balance June 30, 2020
14.218	Community Development Block Grants Entitlement Grants	\$ 4,145,709	-	\$ 4,145,709
14.239	HOME Investment Partnerships Program	11,948,369	(54,608)	11,893,761
14.241	Housing Opportunities for Persons with AIDS	470,000	-	470,000
		\$ 16,564,078	\$ (54,608)	\$ 16,509,470

**COUNTY OF MARIN
SUMMARY SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2020**

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 | _____ <input checked="" type="checkbox"/> _____ no |
| • Significant deficiency(ies) identified? | _____ yes | _____ <input checked="" type="checkbox"/> _____ none reported |
| 3. Noncompliance material to financial statements noted? | _____ yes | _____ <input checked="" type="checkbox"/> _____ no |

Federal Awards

- | | | |
|---|------------|---|
| 1. Internal control over major federal programs: | | |
| • Material weakness(es) identified? | _____ yes | _____ <input checked="" type="checkbox"/> _____ no |
| • Significant deficiency(ies) identified? | _____ yes | _____ <input checked="" type="checkbox"/> _____ 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 | _____ <input checked="" type="checkbox"/> _____ no |

Identification of Major Federal Programs

CFDA Number(s)

14.218
93.558
97.036

Name of Federal Program or Cluster

CDBG Entitlement Loans
Temporary Assistance for Needy Families
COVID-19 Disaster Grants – Public Assistance
(Presidentially Declared Disasters)

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

\$ 2,237,279

Auditee qualified as low-risk auditee?

_____ _____ yes _____ _____ no

**COUNTY OF MARIN
SUMMARY SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2020**

Section II – Financial Statement Findings

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

Section III – Findings and Questioned Costs – Major Federal Programs

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

**SUPPLEMENTARY SCHEDULES
OF
THE CALIFORNIA GOVERNOR'S
OFFICE OF EMERGENCY SERVICES**

**COUNTY OF MARIN
SUPPLEMENTARY SCHEDULES OF THE
CALIFORNIA GOVERNOR'S OFFICE OF EMERGENCY SERVICES
FOR THE YEAR ENDED JUNE 30, 2020**

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, 2020. 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 19-20)		
	Cumulative Through June 30, 2019	For the Year Ended June 30, 2020	Cumulative As of June 30, 2020	Federal Share	State Share	County Share
Crime Victim Assistance - Child Abuse Treatment - AT19020210						
Personnel Services	-	2,297	2,297	-	-	2,297
Operating Expenses	-	67,790	67,790	67,790	-	-
Totals	-	70,087	70,087	67,790	-	2,297
Crime Victim Assistance - Child Advocacy Center - KC18020210						
Personnel Services	970	1,530	2,500	-	-	1,530
Operating Expenses	2,938	111,116	114,054	107,848	-	3,268
Totals	3,908	112,646	116,554	107,848	-	4,798
Crime Victim Assistance - Child Advocacy Center - KC19030210						
Personnel Services	-	576	576	-	-	576
Operating Expenses	-	19,731	19,731	17,885	-	1,846
Totals	-	20,307	20,307	17,885	-	2,422
Crime Victim Assistance - Underserved Victim Advocacy & Outreach - UV18030210						
Personnel Services	109,177	39,778	148,955	28,401	-	11,377
Operating Expenses	20,351	49,195	69,546	49,195	-	-
Totals	129,528	88,973	218,501	77,596	-	11,377
Crime Victim Assistance - Underserved Victim Advocacy & Outreach - UV19040210						
Personnel Services	-	97,033	97,033	86,095	-	10,938
Operating Expenses	-	41,554	41,554	41,554	-	-
Totals	-	138,587	138,587	127,649	-	10,938
Crime Victim Assistance - Victim-Witness Assistance - VW18370210						
Personnel Services	215,736	90,269	306,005	89,135	-	1,134
Operating Expenses	68,958	52,704	121,662	52,628	-	76
Totals	284,694	142,973	427,667	141,763	-	1,210
Crime Victim Assistance - Victim-Witness Assistance - VW1938020						
Personnel Services	-	179,728	179,728	176,217	-	3,511
Operating Expenses	-	55,918	55,918	44,133	-	11,785
Totals	-	235,646	235,646	220,350	-	15,296
Crime Victim Assistance - County Victim Services Program - XC16010210						
Personnel Services	369,319	44,516	413,835	43,074	-	1,442
Operating Expenses	105,150	13,894	119,044	13,894	-	-
Totals	474,469	58,410	532,879	56,968	-	1,442

**COUNTY OF MARIN
SUPPLEMENTARY SCHEDULES OF THE
CALIFORNIA GOVERNOR'S OFFICE OF EMERGENCY SERVICES (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2020**

Program	Expenditures Claimed			Share of Expenditures Current Year (FY 19-20)		
	Cumulative Through June 30, 2019	For the Year Ended June 30, 2020	Cumulative As of June 30, 2020	Federal Share	State Share	County Share
Crime Victim Assistance - County Victim Services Program - XC19020210						
Personnel Services	-	62,847	62,847	61,644	-	1,203
Operating Expenses	-	13,298	13,298	7,231	-	6,067
Totals	-	76,145	76,145	68,875	-	7,270
Crime Victim Assistance - Child Abuse Treatment - XT15010210						
Personnel Services	44,818	-	44,818	-	-	-
Operating Expenses	419,200	102,716	521,916	95,767	-	6,949
Totals	464,018	102,716	566,734	95,767	-	6,949
COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters) - 4482-DR-CA 134915						
Personnel Services	-	393,448	393,448	295,086	-	98,362
Operating Expenses	-	929,617	929,617	697,213	-	232,404
Totals	-	1,323,065	1,323,065	992,299	-	330,766
COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters) - 4482-DR-CA 134916						
Personnel Services	-	84,176	84,176	63,132	-	21,044
Operating Expenses	-	2,470,943	2,470,943	1,853,206	-	617,737
Totals	-	2,555,119	2,555,119	1,916,338	-	638,781
COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters) - 4482-DR-CA 134874						
Personnel Services	-	51,963	51,963	38,973	-	12,990
Operating Expenses	-	41,042	41,042	30,781	-	10,261
Totals	-	93,005	93,005	69,754	-	23,251
COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters) - 4482-DR-CA 137044						
Personnel Services	-	20,711	20,711	15,533	-	5,178
Operating Expenses	-	480,350	480,350	360,263	-	120,087
Totals	-	501,061	501,061	375,796	-	125,265
COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters) - 4482-DR-CA 148444						
Operating Expenses	-	540,779	540,779	405,584	-	135,195
Totals	-	540,779	540,779	405,584	-	135,195
Emergency Management Performance Grants - EMPG19						
Operating Expenses	-	1,634	1,634	1,634	-	-
Totals	-	1,634	1,634	1,634	-	-
Homeland Security Grant Program - SHSGP2018						
Operating Expenses	62,236	78,140	140,376	78,140	-	-
Totals	62,236	78,140	140,376	78,140	-	-