

**COUNTY OF SONOMA, CALIFORNIA**

Single Audit Reports

For the Fiscal Year Ended June 30, 2009

**COUNTY OF SONOMA, CALIFORNIA**  
**Single Audit Reports**  
**For the Fiscal Year Ended June 30, 2009**

*Table of Contents*

	<i>Page(s)</i>
Schedule of Expenditures of Federal Awards .....	1-5
Notes to Schedule of Expenditures of Federal Awards .....	6-11
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> .....	12-13
Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Program, Internal Control over Compliance and the Schedule of Expenditures of Federal and State Awards in Accordance with OMB Circular A-133 .....	14-16
Schedule of Findings and Questioned Costs .....	17-19
Status of Prior Year Findings and Questioned Costs .....	20

**COUNTY OF SONOMA, CALIFORNIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2009**

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA No.	Federal Agency / Pass-Through Entity Identifying Number	Federal Expenditures
<b>U.S. Department of Agriculture</b>			
<u>Direct Federal Programs</u>			
Forest Health Protection - Sudden Oak Death and Strategic Response	10.680	06-DG-11052021-365	\$ 34,114
<u>Passed through the State Department of Social Services</u>			
Supplemental Nutrition Assistance Program Cluster:			
Supplemental Nutrition Assistance Program (SNAP)	10.551	11609	\$ 28,607,222
State Administrative Matching Grant for the SNAP	10.561	11609	2,606,278
Subtotal SNAP Cluster - Passed through the State Department of Social Services			31,213,500
<u>Passed through the State Department of Public Health</u>			
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	05-45803, 08-85432	1,687,115
State Administrative Matching Grants for the SNAP - Local Incentive Award	10.561	05-45538	34,930
Subtotal Passed through State Department of Public Health			1,722,045
<u>Passed through the State Department of Agriculture</u>			
School Breakfast Program	10.553	49-10496-605201-01	180,807
Senior Farmers' Market Nutrition Program (SFMNP)	10.576	N/A	5,000
Subtotal Passed through State Department of Agriculture			185,807
<b>Total U.S. Department of Agriculture</b>			<b>33,155,466</b>
<b>U.S. Department of Defense</b>			
<u>Direct Federal Program</u>			
Navigation Projects	12.107	W912P7-07-C-0001, 0027	72,535
<b>Total U.S. Department of Defense</b>			<b>72,535</b>
<b>U.S. Department of Housing and Urban Development</b>			
<u>Passed through the State Department of Public Health - Office of AIDS</u>			
Housing Opportunities For Persons With AIDS	14.241	07-65542 - A01	302,413
<b>Total U.S. Department of Housing and Urban Development</b>			<b>302,413</b>
<b>U.S. Department of Justice</b>			
<u>Direct Federal Programs</u>			
Edward Byrne Memorial State and Local Law Enforcement Assistance			
Discretionary Grants Program - Domestic Cannabis Eradication	16.580	2008-49	90,000
Local Law Enforcement Block Grants	16.592	2006-DJ-BX-0612	547
Local Law Enforcement Block Grants	16.592	2007-DJ-BX-0422	55,007
Local Law Enforcement Block Grants	16.592	2008-DJ-BX-0180	8,564
Subtotal Local Law Enforcement Block Grant			64,118
State Criminal Alien Assistance Program	16.606	2008-AP-BX-1648	1,146,118
Subtotal Direct Federal Programs			1,300,236
<u>Passed through the California Emergency Management Agency</u>			
Crime Victim Assistance	16.575	VW08270490	93,103
Edward Byrne Memorial Formula Grant Program:			
Narcotics Elimination Task Force	16.579	DC08190490	155,155
Narcotics Elimination Task Force	16.579	DC08190490	29,273
Subtotal Edward Byrne Memorial Formula Grant Program			184,428
Subtotal Passed through the California Emergency Management Agency			277,531

**COUNTY OF SONOMA, CALIFORNIA**  
**Schedule of Expenditures of Federal Awards (Continued)**  
**For the Fiscal Year Ended June 30, 2009**

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA No.	Federal Agency / Pass-Through Entity Identifying Number	Federal Expenditures
<b>U.S. Department of Justice (Continued)</b>			
<u>Passed through the State Corrections Standards Authority</u>			
Juvenile Accountability Block Grants (JABG)	16.523	CSA 153-08	36,668
Gang-Free Schools and Communities - Community-Based Gang Intervention	16.544	CSA 349-07	409,357
Gang-Free Schools and Communities - Community-Based Gang Intervention	16.544	CSA 349-08	98,892
Subtotal Gang-Free Schools and Communities - Community-Based Gang Intervention			508,249
Subtotal Passed through the State Corrections Standards Authority			544,917
<b>Total U.S. Department of Justice</b>			
			<b>2,122,684</b>
<b>U.S. Department of Labor</b>			
<u>Passed through the State Employment Development Department</u>			
Workforce Investment Act Cluster:			
Workforce Investment Act - Adult Program	17.258	R970573, R865494	661,194
ARRA - Workforce Investment Act - Adult Program	ARRA-17.258	AA-17110-08-55-A-6	521
Workforce Investment Act - Adult Program - DPN	17.258	NB-08-11	45,663
Workforce Investment Act - Youth Activities	17.259	R970573, R865494	630,415
ARRA - Workforce Investment Act - Youth Activities	ARRA-17.259	AA-17110-08-55-A-6	3,202
Workforce Investment Act - Dislocated Workers	17.260	R970573, R865494	1,129,018
ARRA - Workforce Investment Act - Dislocated Workers	ARRA-17.260	AA-17110-08-55-A-6	1,535
Workforce Investment Act - Dislocated Workers - Rapid Response	17.260	R865494	46,103
Workforce Investment Act - Dislocated Workers - Rapid Response	17.260	R970573	326,804
Workforce Investment Act - Dislocated Workers - NEG	17.260	R865494	40,579
Workforce Investment Act - Dislocated Workers	17.260	R970573	145,773
Subtotal Workforce Investment Act Cluster passed through the State Employment Development Department			3,030,807
<b>Total U.S. Department of Labor</b>			
			<b>3,030,807</b>
<b>U.S. Department of Transportation</b>			
<u>Direct Federal Program</u>			
Airport Improvement Program	20.106	3-06-0241-34	239,658
Airport Improvement Program	20.106	3-06-0241-33	6,676
Airport Improvement Program	20.106	3-06-0241-32	286,670
Airport Improvement Program	20.106	3-06-0241-31	7,587
Airport Improvement Program	20.106	3-06-0241-30	77,770
Airport Improvement Program	20.106	3-06-0241-29	121,869
Subtotal Airport Improvement Program			740,230
<u>Passed through the State Department of Transportation</u>			
Highway Planning and Construction	20.205	STPLZ-5920(027)	215,959
Highway Planning and Construction	20.205	STPLZ-5920(059)	9,047
Highway Planning and Construction	20.205	BHLO-5920(075)	46,212
Highway Planning and Construction	20.205	ER 4442(086)	700,691
Highway Planning and Construction	20.205	STPLZ-5920(048)	418,903
Highway Planning and Construction	20.205	STPLZ-5920(050)	28,350
Highway Planning and Construction	20.205	STPL-5920(104)	2,097,495
Highway Planning and Construction	20.205	HRRRL-5920(113)	49,500
Subtotal - Highway Planning and Construction passed through the State Department of Transportation			3,566,157
<u>Passed through the State of California Office of Traffic Safety</u>			
State and Community Highway Safety - Real Driver's Education	20.600	AL0723	26,843
<b>Total U.S. Department of Transportation</b>			
			<b>4,333,230</b>

**COUNTY OF SONOMA, CALIFORNIA**  
**Schedule of Expenditures of Federal Awards (Continued)**  
**For the Fiscal Year Ended June 30, 2009**

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA No.	Federal Agency / Pass-Through Entity Identifying Number	State Expenditures		Federal Expenditures
<b>U.S. Environmental Protection Agency</b>					
<u>Passed through the State of California Water Resource Control Board</u>					
Beach Monitoring and Notification Program Implementation Grant	66.472	08-85542			24,437
<b>Total U.S. Environmental Protection Agency</b>					<b>24,437</b>
<b>U.S. Department of Education</b>					
<u>Passed through State Department of Rehabilitation</u>					
Rehabilitation Services Vocational Rehabilitation Grants to States	84.126	26428			97,546
<u>Passed through the State Department of Alcohol &amp; Drug Programs</u>					
Safe and Drug-Free Schools and Communities - National Programs	84.186	SDF 07-01			198,367
<b>Total U.S. Department of Education</b>					<b>295,913</b>
<b>U.S. Election Assistance Commission</b>					
<u>Direct Federal Programs</u>					
Help America Vote Act Requirements Payments - Section 301	90.401	07G30142, Amd#1			98,255
<b>Total U.S. Election Assistance Commission</b>					<b>98,255</b>
<b>U.S. Department of Health and Human Services</b>					
<u>Passed through the National Association of County and City Health Officials</u>					
Medical Reserve Corps Small Grant Program	93.008	MRC090048			5,000
<u>Direct Federal Programs</u>					
Coordinated Services and Access to Research for Infants, Children, and Youth	93.153	6H12HA23035-07-04 6H12HA23035-08-03			274,719
HIV Emergency Relief Project Grants - Ryan White Part A	93.914	H89HA00042	985,698		
HIV Emergency Relief Project Grants - Minority AIDS Initiative	93.914	H3MHA08435	50,000		
Subtotal HIV Emergency Relief Project Grants			<u>1,035,698</u>		
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918	5-H76HA00580-09-00			429,753
Drug-Free Communities Support Program Grants	93.276	2H79SP014746-06			45,484
Subtotal Direct Federal Programs					<u>1,785,654</u>
<u>Passed through the State Department of Aging - Special Programs for the Aging</u>					
Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	AP 0809-27	\$ -		7,565
Title VII, Chapter 2 - Long Term Care Ombudsman Services for Older Individuals	93.042	AP 0809-27	-		31,704
Title III, Part D - Disease Prevention and Health Promotion Services	93.043	AP 0809-27	-		27,382
Title III, Part E - National Family Caregiver Support	93.052	AP 0809-27	-		234,431
Aging Cluster:					
Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	AP 0809-27	-	660,343	
Title III, Part C - Nutrition Services	93.045	AP 0809-27	152,239	601,331	
Nutrition Services Incentive Program	93.053	AP 0809-27	-	185,328	
Subtotal Aging Cluster				<u>1,447,002</u>	
Medical Assistance Program (Medicaid) - Title XIX Medicaid Waiver Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	93.778	MS-0809-11	-		771,300
Subtotal Passed through State Department of Aging	93.779	AP 0708-27	307,676		138,820
			<u>\$ 459,915</u>		<u>2,658,204</u>

See accompanying notes to Schedule of Expenditures of Federal and State Awards.

**COUNTY OF SONOMA, CALIFORNIA**  
**Schedule of Expenditures of Federal Awards (Continued)**  
**For the Fiscal Year Ended June 30, 2009**

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA No.	Federal Agency / Pass-Through Entity Identifying Number	Federal Expenditures
<b>U.S. Department of Health and Human Services (Continued)</b>			
<u>Passed through the State Department of Mental Health</u>			
Projects for Assistance in Transition from Homelessness (PATH)	93.150	N/A	58,144
Block Grants for Community Mental Health Services	93.958	N/A	245,349
Subtotal passed through the State Department of Mental Health			303,493
<u>Passed through the State Department of Public Health</u>			
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	TBCB-01-49	20,000
Immunization Grants	93.268	08-85327	174,232
Centers for Disease Control and Prevention - Investigations and Technical Assistance:			
Preparedness and Response to Bioterrorism	93.283	EPO CDC 07-49, EPO 08-49	815,125
Temporary Assistance for Needy Families - Community Challenge	93.558	05-45253	210,000
National Bioterrorism Hospital Preparedness Program	93.889	EPO HPP 07-49, EPO 08-49	282,203
Medical Assistance Program - Adolescent Family Life	93.778	2008-49	272,961
Medical Assistance Program - Maternal Child and Adolescent Health Grant	93.778	2008-49	463,733
Subtotal Medical Assistance Program			736,694
Maternal and Child Health Services Block Grants	93.994	2008-49	142,860
Maternal and Child Health Services Block Grants - Adolescent Family Life - Title V	93.994	2008-49	186,099
Subtotal Maternal and Child Health Services Block Grants			328,959
Subtotal Passed through the State Department of Public Health			2,567,213
<u>Passed through the State Department of Health Care Services</u>			
Prevention Health and Health Services Block Grant	93.991	N/A	638,314
Children's Health Insurance Program	93.767	N/A	309,965
Medical Assistance Program - Administration	93.778	08-85136	2,443,787
Medical Assistance Program - Children	93.778	N/A	1,002,305
Subtotal Medical Assistance Program			3,446,092
Subtotal passed through the State Department of Health Care Services			4,394,371
<u>Passed through the State Department of Education</u>			
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	CAPP-8070	133,812
<u>Passed through the State Department of Public Health - Office of AIDS</u>			
HIV Care Formula Grants	93.917	07-65088-A01	328,420
HIV Care Formula Grants - Part B	93.917	06-55778 - A02	224,691
Subtotal HIV Care Formula Grants			553,111
HIV Prevention Activities - Health Department Based	93.940	07-65088-A01	29,070
Subtotal Passed through State Department of Public Health - Office of AIDS			582,181
<u>Passed through the State Department of Alcohol and Drug Programs</u>			
Block Grants for Prevention and Treatment of Substance Abuse	93.959	SCC49 (08/09)	2,761,478

**COUNTY OF SONOMA, CALIFORNIA**  
**Schedule of Expenditures of Federal Awards (Continued)**  
**For the Fiscal Year Ended June 30, 2009**

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA No.	Federal Agency / Pass-Through Entity Identifying Number	Federal Expenditures
<b>U.S. Department of Health and Human Services (Continued)</b>			
<u>Passed through the State Department of Social Services</u>			
Promoting Safe and Stable Families	93.556	N/A	259,852
Refugee and Entrant Assistance - State Administered Programs	93.566	N/A	21,286
Temporary Assistance for Needy Families - Program Administration	93.558	11001	19,797,876
Temporary Assistance for Needy Families - FGU	93.558	11001	11,175,981
Subtotal Temporary Assistance for Needy Families			30,973,857
Child Support Enforcement	93.563	N/A	8,753,847
ARRA - Child Support Enforcement	ARRA-93.563	N/A	1,334,662
Subtotal Child Support Enforcement			10,088,509
Child Welfare Services - State Grants - Title IV-B	93.645	12313	304,653
Foster Care Assistance - Title IV-E	93.658	12307	4,858,227
Foster Care Assistance - Title IV-E - Administration	93.658	0601CA1401	2,496,489
Foster Care Assistance - Title IV-E	93.658	12307	1,475,927
Subtotal Foster Care Assistance			8,830,643
Social Services Block Grant	93.667	N/A	1,218,800
Adoption Assistance	93.659	12402	2,036,895
Adoption Assistance - Administration	93.659	12402	638,917
Subtotal Adoption Assistance			2,675,812
Chafee Foster Care Independent Program	93.674	12332	127,063
Medical Assistance Program	93.778	05-45175	11,384,114
Subtotal Passed through the State Department of Social Services			65,884,589
Subtotal Passed through			79,290,341
<b>Total U.S. Department of Health and Human Services</b>			<b>81,075,995</b>
<b>U.S. Department of Homeland Security</b>			
<u>Passed through the California Emergency Management Agency</u>			
Urban Area Security Initiative	97.008	2007-0008	462,443
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	DR - 1628	70,210
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	DR - 1628	42,196
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	DR - 1646	405,367
Subtotal Disaster Grants - Public Assistance (Presidentially Declared Disasters)			517,773
Emergency Management Performance Grants	97.042	2008-9	58,429
Emergency Management Performance Grants	97.042	2009-15	68,525
Subtotal Emergency Management Performance Grants			126,954
Staffing for Adequate Fire and Emergency Response (SAFER)	97.083	EMW-2005-FF0253	110,765
State Homeland Security Program (SHSP)	97.073	2007-0008	606,532
State Homeland Security Program (SHSP)	97.073	2008-0006	133,305
Subtotal Homeland Security Program			739,837
Subtotal Passed through the California Emergency Management Agency			1,957,772
<u>Passed through the San Francisco Department of Emergency Management</u>			
Homeland Security Grant Program	97.067	2008-0006	110,601
<b>Total U. S. Department of Homeland Security</b>			<b>2,068,373</b>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<b>\$ 126,580,108</b>

See accompanying notes to Schedule of Expenditures of Federal and State Awards.

**COUNTY OF SONOMA, CALIFORNIA**  
**Notes to the Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2009**

**NOTE 1 – GENERAL**

The accompanying schedule of expenditures of federal awards (SEFA) for the fiscal year ended June 30, 2009, presents the activity of all federal award programs of the County of Sonoma, California (County) with the exception of the federal award programs of the Sonoma County Community Development Commission, Sonoma County Water Agency and the County of Sonoma Transportation Project Fund (Transit), which were subject to separate audits by independent auditors.

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

Sonoma County Community Development Commission	\$ 27,856,246
Sonoma County Transportation Project Fund	2,320,358
Sonoma County Water Agency	715,013

The County reporting entity is defined in Note 1 to the County's basic financial statements. All federal awards received directly from federal agencies, as well as federal awards passed through other government agencies, are included on the SEFA. Expenditures of funds received from the American Recovery and Reinvestment Act (ARRA) are separately identified in the SEFA.

**NOTE 2 – BASIS OF ACCOUNTING**

The accompanying SEFA is presented using the modified accrual basis of accounting for grants accounted for in the governmental fund types and the accrual basis of accounting for grants accounted for in the proprietary fund types, as described in Note 1 to the County's basic financial statements.

**NOTE 3 – CATALOG OF FEDERAL DOMESTIC ASSISTANCE (CFDA) NUMBERS**

The CFDA numbers included in the accompanying SEFA were determined based on the program name, review of grant contract information and the Office of Management and Budget's Catalog of Federal Domestic Assistance.

**NOTE 4 – SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP)**

Supplemental Nutrition Assistance Program (SNAP) expenditures of \$28,607,222 represent the face value of food stamps distributed in the County. They do not represent cash expenditures and accordingly are not reported in the County's basic financial statements for the fiscal year ended June 30, 2009.

**NOTE 5 – SENIOR FARMERS MARKET NUTRITION PROGRAM (SFMNP)**

Senior Farmers Market Nutrition Program (SFMNP) expenditures of \$5,000 represent the face value of coupons distributed in the County. They do not represent cash expenditures and accordingly are not reported in the County's basic financial statements for the fiscal year ended June 30, 2009.

**COUNTY OF SONOMA, CALIFORNIA**  
**Notes to the Schedule of Expenditures of Federal Awards (Continued)**  
**For the Fiscal Year Ended June 30, 2009**

**NOTE 6 – AMOUNT PROVIDED TO SUBRECIPIENTS**

Of the total federal expenditures presented in the SEFA, the following amounts were passed through to subrecipients:

Program Title	Federal CFDA Number	Amount Provided to Subrecipients
State Administrative Matching Grant for the Supplemental Nutrition Assistance Program	10.561	\$ 19,760
Housing Opportunities for Persons with AIDS	14.241	272,806
Workforce Investment Act Cluster	17.258/17.259/17.260	584,404
State and Community Highway Safety	20.600	1,597
Safe and Drug-Free Schools and Communities - National Programs	84.186	126,380
Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect and Exploitation	93.041	7,565
Title VII, Chapter 2 - Long Term Care Ombudsman Services for Older Individuals	93.042	31,704
Title III, Part D - Disease Prevention and Health Promotion Services	93.043	17,546
Title III, Part E - National Family Caregiver Support Aging Cluster	93.052	181,361
Coordinated Services and Access to Research for Infants, Children and Youth	93.044/93.045/93.053	1,153,534
Immunization Grants	93.153	167,992
Promoting Safe and Stable Families	93.268	109,747
Temporary Assistance for Needy Families	93.556	183,840
Medical Assistance Program	93.558	503,697
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	93.778	53,787
National Bioterrorism Hospital Preparedness Program	93.779	125,742
HIV Emergency Relief Project Grants	93.889	28,047
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.914	560,359
Block Grants for Community Mental Health Services	93.918	44,000
Block Grants for Prevention and Treatment of Substance Abuse	93.958	245,349
	93.959	1,069,538
Total		<u>\$ 5,488,755</u>

**COUNTY OF SONOMA, CALIFORNIA**  
**Notes to the Schedule of Expenditures of Federal Awards (Continued)**  
**For the Fiscal Year Ended June 30, 2009**

**NOTE 7 – PROGRAM TOTALS**

The schedule of expenditures of federal awards does not summarize programs that cross agency funding sources. The following summarizes those programs that cross agency funding sources:

<u>Program</u>	<u>CFDA#</u>	<u>Pass Through Agency</u>	<u>Amount</u>
Supplemental Nutrition Assistance Program Cluster:			
Supplemental Nutrition Assistance Program	10.551	State Department of Social Services	\$ 28,607,222
State Administrative Matching Grant for the Supplemental Nutrition Assistance Program	10.561	State Department of Social Services State Department of Public Health	2,606,278 34,930
		Cluster Total	<u>\$ 31,248,430</u>
Medical Assistance Program	93.778	State Department of Aging State Department of Public Health State Department of Health Care Services State Department of Social Services	\$ 771,300 736,694 3,446,092 11,384,114
		Program Total	<u>\$ 16,338,200</u>
Temporary Assistance for Needy Families	93.558	State Department of Social Services State Department of Public Health	\$ 30,973,857 210,000
			<u>\$ 31,183,857</u>

**COUNTY OF SONOMA, CALIFORNIA**  
**Notes to the Schedule of Expenditures of Federal Awards (Continued)**  
**For the Fiscal Year Ended June 30, 2009**

**NOTE 8 – SCHEDULE OF STATE OF CALIFORNIA EMERGENCY MANAGEMENT  
AGENCY GRANT EXPENDITURES**

The following represents the State of California Emergency Management Agency grant expenditures, by department, for the fiscal year ended June 30, 2009. Budgets are established at the combined grant level.

Vertical Prosecution – Grant No. VB 08060490

<u>Department/Category</u>	<u>State Funded Expenditures</u>		
	<u>Budget</u>	<u>2009 Actual</u>	<u>Variance</u>
<b>District Attorney:</b>			
Personal services	\$ 392,272	\$ 170,767	\$ 221,505

Anti-Drug Abuse Program - Grant No. DC 08190490

<u>Department/Category</u>	<u>Federally Funded Expenditures</u>		
	<u>Budget</u>	<u>2009 Actual</u>	<u>Variance</u>
<b>Sheriff:</b>			
Personal services	\$ 117,630	\$ 117,630	\$ -
Training	3,304	3,304	-
<b>Subtotal Sheriff</b>	<u>120,934</u>	<u>120,934</u>	<u>-</u>
<b>District Attorney:</b>			
Personal services	37,233	37,233	-
<b>Probation:</b>			
Operating Expenses	26,261	26,261	-
<b>Totals:</b>			
Personal services	154,863	154,863	-
Operating expenses	26,261	26,261	-
Training	3,304	3,304	-
<b>Total</b>	<u>\$ 184,428</u>	<u>\$ 184,428</u>	<u>\$ -</u>

**COUNTY OF SONOMA, CALIFORNIA**  
**Notes to the Schedule of Expenditures of Federal Awards (Continued)**  
**For the Fiscal Year Ended June 30, 2009**

**NOTE 8 – SCHEDULE OF STATE OF CALIFORNIA EMERGENCY MANAGEMENT  
AGENCY GRANT EXPENDITURES (Continued)**

California Multi-Jurisdictional Meth Enforcement Team - Grant No. MH-08030490

<u>Department/Category</u>	<u>State Funded Expenditures</u>		
	<u>Budget</u>	<u>2009 Actual</u>	<u>Variance</u>
<b>Sheriff:</b>			
Personal services	\$ 358,329	\$ 145,802	\$ 212,527
Operating expenses	42,934	37,385	5,549
<b>Total</b>	<u>\$ 401,263</u>	<u>\$ 183,187</u>	<u>\$ 218,076</u>

Victim Assistance/Victim Witness Program - Grant No. VW 08270490

<u>Department/Category</u>	<u>Funded Expenditures</u>			
	<u>Budget</u>	<u>Federal</u>	<u>State</u>	<u>Variance</u>
		<u>2009 Actual</u>	<u>2009 Actual</u>	
<b>District Attorney:</b>				
Personal services	\$ 244,535	\$ 93,103	\$ 140,545	\$ 10,887

**COUNTY OF SONOMA, CALIFORNIA**  
**Notes to the Schedule of Expenditures of Federal Awards (Continued)**  
**For the Fiscal Year Ended June 30, 2009**

**NOTE 9 - ADDITIONAL INFORMATION FOR THE CALIFORNIA DEPARTMENT OF  
ADULT & AGING**

The following represents the State of California Department of Aging grant expenditures, for the fiscal year ended June 30, 2009.

Community Based Services Programs and Special Deposit

Contract AP-0809-27 - State Funded

	<b>Amount</b>
Alzheimers' Day Care Resource Center Program	\$ 56,748
Brown Bag Program	22,205
Linkages Program	221,619
Respite Purchase of Service	10,095
Administrations	33,724
Ombudsman Initiative (Special Deposit)	19,580
	\$ 363,971



To the Honorable Members of the  
 Board of Supervisors  
 County of Sonoma, California

**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**

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Sonoma, California (the County), as of and for the fiscal year ended June 30, 2009, which collectively comprise the County's basic financial statements and have issued our report thereon dated December 15, 2009. We did not audit the financial statements of the Sonoma County Community Development Commission major Special Revenue Fund. Also, we did not audit the financial statements of the Sonoma County Library, the Sonoma County Fair and Exposition, Inc., and the County of Sonoma Transportation Project Fund (Transit) which represent the following percentages of assets, net assets/fund balances and revenues as of and for the fiscal year ended June 30, 2009:

Opinion Unit	Assets	Net Assets/ Fund Balance	Revenues
Governmental Activities	5.1%	7.7%	7.0%
Business-type Activities	9.0	13.8	20.2
Aggregate Remaining Fund Information	3.9	4.9	15.8

Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinions, insofar as they relate to the amounts included for those entities, are based solely on the reports of the other auditors.

We conducted our audit in accordance with 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. Other auditors audited the financial statements of the Sonoma County Community Development Commission major Special Revenue fund, Sonoma County Library and the Sonoma Transportation Project Fund, as described in our report on the County's financial statements. This report does not include the results of other auditor's testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. The financial statements of the Sonoma County Fair and Exposition, Inc., were not audited in accordance with *Government Auditing Standards*.

### *Internal Control Over Financial Reporting*

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures 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 over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A *control deficiency* 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 misstatements on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A *material weakness* is a significant deficiency, or combination of significant deficiencies that result in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

### *Compliance and Other Matters*

As part of obtaining reasonable assurance about whether the County's financial statements are free of 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*.

This report is intended solely for the information and use of management, the County Board of Supervisors, others within the county, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



Certified Public Accountants

Sacramento, California  
December 15, 2009



To the Honorable Members of the  
 Board of Supervisors  
 County of Sonoma, California

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS  
 APPLICABLE TO EACH MAJOR PROGRAM, INTERNAL CONTROL OVER COMPLIANCE  
 AND THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 IN ACCORDANCE WITH OMB CIRCULAR A-133**

*Compliance*

We have audited the compliance of County of Sonoma, California (County), with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the fiscal year ended June 30, 2009. 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. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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, 2009:

<u>Entity</u>	<u>Federal Expenditures</u>
Sonoma County Community Development Commission	\$ 27,856,246
Sonoma County Transportation Project Fund	2,320,358
Sonoma County Water Agency	715,013

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

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. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the fiscal year ended June 30, 2009. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 2009-1.

#### *Internal Control Over Compliance*

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, 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 *control deficiency* in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

The County's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit the County's response and, accordingly, we express no opinion on it.

#### *Schedule of Expenditures of Federal Awards*

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County, as of and for the fiscal year ended June 30, 2009, and have issued our report thereon dated December 15, 2009. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. We did not audit the financial statements of the Sonoma County Community Development Commission major Special Revenue Fund. Also, we did not audit the financial statements of the Sonoma County Library, the Sonoma County Fair and Exposition, Inc., and the County of Sonoma Transportation Project Fund (Transit), which represent the following percentages of assets, net assets/fund balances and revenues as of and for the fiscal year ended June 30, 2009:

<u>Opinion Unit</u>	<u>Assets</u>	<u>Net Assets/ Fund Balance</u>	<u>Revenues</u>
Governmental Activities	5.1%	7.7%	7.0%
Business-type Activities	9.0	13.8	20.2
Aggregate Remaining Fund Information	3.9	4.9	15.8

Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinions, insofar as they relate to the amounts included for those entities, are based solely on the reports of the other auditors.

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 basic financial statements. The schedule of expenditures of federal awards does not include the expenditures of federal awards made by the Sonoma County Community Development Commission, the Sonoma County Transportation Project Fund and the Sonoma County Water Agency as those entities were audited separately in accordance with OMB Circular A-133. The schedule of expenditures of federal awards has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of management, the County Board of Supervisors, others within the entity, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



Certified Public Accountants

Sacramento, California  
 March 16, 2010, except for the  
 schedule of expenditures of federal awards,  
 as to which the date is December 15, 2009

**COUNTY OF SONOMA, CALIFORNIA  
Schedule of Findings and Questioned Costs  
For the Fiscal Year Ended June 30, 2009**

**Section I – Summary of Auditor’s Results**

Financial Statements:

Type of auditor’s report issued:	Unqualified
Internal control over financial reporting:	
<ul style="list-style-type: none"> <li>• Material weaknesses identified?</li> <li>• Significant deficiencies identified that are not considered to be material weaknesses?</li> </ul>	<p>No</p> <p>None reported</p>
Noncompliance material to financial statements noted?	No

Federal Awards:

Internal control over major programs:	
<ul style="list-style-type: none"> <li>• Material weaknesses identified?</li> <li>• Significant deficiencies identified that are not considered to be material weaknesses?</li> </ul>	<p>No</p> <p>None reported</p>
Type of auditor’s report issued on compliance for major programs:	Unqualified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?	Yes

Identification of major programs:

<u>Program Title</u>	<u>CFDA</u>
Supplemental Nutrition Assistance Program Cluster	10.551/10.561
Workforce Investment Act Cluster	17.258/17.259/17.260
Temporary Assistance for Needy Families	93.558
Child Support Enforcement	93.563
Foster Care	93.658

Dollar threshold used to distinguish between Type A and Type B programs:	\$3,000,000
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Auditee qualified as low-risk auditee?	No
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**COUNTY OF SONOMA**  
**Schedule of Findings and Questioned Costs (Continued)**  
**For the Fiscal Year Ended June 30, 2009**

**Section II – Financial Statement Findings**

None.

**Section III – Federal Award Findings and Questioned Costs**

<b>Finding 2009-1:</b>	Subrecipient Monitoring – Award Notification
<b>CFDA Title:</b>	Workforce Investment Act Cluster
<b>CFDA Number:</b>	17.258, 17.259 and 17.260
<b>Award Number:</b>	R970573, R865494 and R760358
<b>Award Year:</b>	2009
<b>Federal Agency:</b>	Department of Labor
<b>Pass-through agency:</b>	State of California, Employment Development Department

**Criteria**

In accordance with section OMB Circular A-133 §.400(c)(1) the County must identify federal awards made by informing each subrecipient of the CFDA title and number, award name and number and award year.

**Condition**

The CFDA number was not included in all of its subrecipient agreements.

**Questioned Costs**

There are no questioned costs identified as a result of the condition.

**Context**

We noted that 2 of 5 agreements with County subrecipients were missing the proper identification of the CFDA number.

**Effect**

Proper documentation of the source of funding is not being provided to the County's subrecipients which may result in improper administration of the program by the subrecipient.

**Cause**

The County inadvertently omitted the required information from the agreements with its subrecipients.

**Recommendation**

We recommend that the County include the federal award CFDA number in all of its contracts with its subrecipients.

**COUNTY OF SONOMA**  
**Schedule of Findings and Questioned Costs (Continued)**  
**For the Fiscal Year Ended June 30, 2009**

**Management's Response**

Management agrees with the condition and will incorporate the required federal award information in all of its contracts with its subrecipients

