

**COUNTY OF SOLANO, CALIFORNIA**

**SINGLE AUDIT REPORT  
(OMB CIRCULAR A-133)**

**FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

**COUNTY OF SOLANO, CALIFORNIA**

**SINGLE AUDIT REPORT  
(OMB CIRCULAR A-133)**

**FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

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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**

To the Board of Supervisors  
County of Solano, California

We have audited, 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, the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Solano, California (the County) as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated December 18, 2015. Our report included an emphasis of matter paragraph regarding the County's adoption of Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB 68*, effective July 1, 2014. Our report also included an emphasis of matter paragraph regarding the fiscal uncertainty in relation to the operations of the Solano County Fair.

**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. 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.

## **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 County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Vavrinik, Trine, Day & Co. LLP*

Sacramento, California  
December 18, 2015



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY OMB CIRCULAR A-133**

To the Board of Supervisors  
County of Solano, California

**Report on Compliance for Each Major Federal Program**

We have audited County of Solano, California's (the County) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2015. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

***Opinion on Each Major Federal Program***

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2015.

## **Report on Internal Control Over Compliance**

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

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

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund and the aggregate remaining fund information of the County as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated December 18, 2015, which contained unmodified opinions on those financial statements. Our report included an emphasis of matter paragraph regarding the County's adoption of Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB 68*, effective July 1, 2014. Our report also included an emphasis of matter paragraph regarding the fiscal uncertainty in relation to the operations of the Solano County Fair. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements.

The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 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 basic 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 expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

*Vavrinik, Trine, Day & Co. LLP*

Sacramento, California

January 19, 2016

**COUNTY OF SOLANO, CALIFORNIA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

<b>Federal Agency</b>	<b>Pass-Through Agency</b>	<b>CFDA Program Title</b>	<b>CFDA No.</b>	<b>Pass-through Entity Award ID</b>	<b>Program Expenditures</b>	<b>Expenditures to Subrecipients</b>
<b>US Department of Agriculture (USDA)</b>						
Pass-Through Programs:						
California Department of Food and Agriculture (CDFA)						
		Plant and Animal Disease, Pest Control, and Animal Care	10.025	15-6506-0484-CA	\$ 19,508	
		Plant and Animal Disease, Pest Control, and Animal Care	10.025	14-8506-0484-CA	42,834	
		Plant and Animal Disease, Pest Control, and Animal Care	10.025	13-8506-0572-CA	15,477	
		Plant and Animal Disease, Pest Control, and Animal Care	10.025	14-8506-1164-CA	1,320	
		Plant and Animal Disease, Pest Control, and Animal Care	10.025	14-8506-1317-CA	25,182	
		Total Plant and Animal Disease, Pest Control, and Animal Care			<u>104,321</u>	
		Specialty Crop Block Grant Program - Farm Bill	10.170	SCB11036	3,504	
California Department of Education						
		School Breakfast Program	10.553	48-10488-6051569-01	46,793	
		National School Lunch Program	10.555	48-10488-6051569-01	73,859	
		Total Child Nutrition Cluster (10.553 & 10.555)			<u>120,652</u>	
California Department of Public Health (CDPH)						
		Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	4265	2,137,500	
		State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	4265	873,681	\$ 403,403
California Department of Social Services (CDSS)						
		State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	1946001347 A7	6,810,988	
		Total SNAP Cluster (10.561)			<u>7,684,669</u>	<u>403,403</u>
<b>US Department of Agriculture (USDA) Total</b>					<u>10,050,646</u>	<u>403,403</u>
<b>US Department of Defense (USDD)</b>						
Direct Program:						
		Community Economic Adjustment Assistance for Advance Planning and Economic Diversification	12.614	Not Applicable	20,175	
<b>US Department of Defense (USDD) Total</b>					<u>20,175</u>	
<b>US Department of Housing and Urban Development (HUD)</b>						
Direct Programs:						
		Section 8 Housing Assistance Payments Program (Section 8 Project-Based Cluster)	14.195	CA131	1,843,926	1,843,926
		Continuum of Care Program	14.267	Not Applicable	121,596	117,692
<b>US Department of Housing and Urban Development (HUD) Total</b>					<u>1,965,522</u>	<u>1,961,618</u>
<b>US Department of Justice (DOJ)</b>						
Direct Programs:						
		Domestic Cannabis Eradication Suppression Program	16.Unknown	N/A	31,644	
		Supervised Visitation, Safe Havens for Children	16.527	N/A	231,220	135,008
		Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	N/A	76,646	21,864
		State Criminal Alien Assistance Program	16.606	N/A	188,415	
		Public Safety Partnership and Community Policing Grants	16.710	N/A	119,159	
		Second Chance Act Reentry Initiative	16.812	Not Applicable	255,069	185,000
		Direct Programs Subtotal			<u>902,153</u>	<u>341,872</u>
Pass-Through Programs:						
California Department of Corrections & Rehabilitation (CDCR)						
		Juvenile Accountability Block Grants	16.523	CSA103-10	22,220	
California Office of Emergency Services (CalOES)						
		Crime Victim Assistance	16.575	VW14330480	158,796	
		Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	CQ14030480	3,736	
		Pass-Through Programs Subtotal			<u>184,752</u>	
<b>US Department of Justice (DOJ) Total</b>					<u>1,086,905</u>	<u>341,872</u>



**COUNTY OF SOLANO, CALIFORNIA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

<b>Federal Agency</b>	<b>Pass-Through Agency</b>	<b>CFDA Program Title</b>	<b>CFDA No.</b>	<b>Pass-through Entity Award ID</b>	<b>Program Expenditures</b>	<b>Pass-through to Subrecipients</b>
<b>US Department of Labor (DOL)</b>						
Pass-Through Programs:						
State of California Employment Development Department (EDD)						
WIA Cluster						
		WIA/WIOA Adult Program	17.258	K491053	\$ 247,158	
		WIA/WIOA Adult Program	17.258	K594796	860,531	
		Subtotal			<u>1,107,689</u>	
		WIA/WIOA Youth Activities	17.259	K491053	60,221	
		WIA/WIOA Youth Activities	17.259	K594796	768,977	\$ 72,000
		Subtotal			<u>829,198</u>	<u>72,000</u>
		WIA/WIOA Dislocated Worker Formula Grants	17.278	K491053	412,836	
		WIA/WIOA Dislocated Worker Formula Grants	17.278	K594796	1,056,311	
		Subtotal			<u>1,469,147</u>	
		Total WIA Cluster (17.258, 17.259 & 17.278)			<u>3,406,034</u>	<u>72,000</u>
<b>US Department of Labor (DOL) Total</b>					<u>3,406,034</u>	<u>72,000</u>
<b>US Department of Transportation (DOT)</b>						
Direct Program:						
		Airport Improvement Program	20.106	N/A	988,872	
Pass-Through Programs:						
California Department of Transportation (CalTrans)						
		Highway Planning and Construction Cluster	20.205	5923	6,381,372	
California Office of Traffic Safety (OTS)						
		Alcohol Impaired Driving Countermeasures Incentive Grants (Highway Safety Cluster)	20.601	DI1426	273,785	
		Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	AL1186 Solano	155,509	
		Pass-Through Programs Subtotal			<u>6,810,666</u>	
<b>US Department of Transportation (DOT) Total</b>					<u>7,799,538</u>	
<b>US Department of Education (DOE)</b>						
Pass-Through Programs:						
		Ca Rehabilitation Services_Vocational Rehabilitation Grants to States	84.126	29153	48,357	
<b>US Department of Education (DOE) Total</b>					<u>48,357</u>	
<b>US Department of Health and Human Services</b>						
Direct Programs:						
Consolidated Health Centers (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care) (Health Centers Cluster)						
			93.224	Not Applicable	819,488	
		Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243	1H79TI024969-01	34,804	
		Partnerships to Improve Community Health	93.331	Not Applicable	281,849	
		Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918	Not Applicable	306,517	
		Direct Programs Subtotal			<u>1,442,658</u>	
Pass-Through Programs:						
California Department of Public Health (CDPH)						
		Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	4265	539,470	
		Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	4265	82,864	
		Childhood Lead Poisoning Prevention Projects_State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197	4265	24,901	
		Immunization Cooperative Agreements	93.268	4265	118,050	
		Pregnancy Assistance Fund Program	93.500	4265	7,471	2,795
		Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	93.505	4265	1,095,509	
		State and Local Public Health Actions to Prevent Obesity, Diabetes, Heart Disease and Stroke (PPHF)	93.757	4265	117,262	
		Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF)	93.758	4265	11,166	6,272
		HIV Care Formula Grants	93.917	4265	225,190	184,438
		HIV Prevention Activities_Health Department Based	93.940	4265	117,878	8,025

**COUNTY OF SOLANO, CALIFORNIA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

<b>Federal Agency</b>	<b>Pass-Through Agency</b>	<b>CFDA Program Title</b>	<b>CFDA No.</b>	<b>Pass-through Entity Award ID</b>	<b>Program Expenditures</b>	<b>Pass-through to Subrecipients</b>
		Preventive Health Services_Sexually Transmitted Diseases Control Grants	93.977	4265	\$ 100	
		Maternal and Child Health Services Block Grant to the States	93.994	4265	1,046,569	\$ 127,709
		California Department of Social Services (CDSS)				
		Guardianship Assistance	93.090	1946001347 A7	159,900	
		State Planning and Establishment Grants for the Affordable Care Act (ACA)'s Exchanges	93.525	1946001347 A7	271,326	
		Promoting Safe and Stable Families	93.556	1946001347 A7	206,875	
		Temporary Assistance for Needy Families (TANF Cluster)	93.558	1946001347 A7	27,299,099	
		Refugee and Entrant Assistance_State Administered Programs	93.566	1946001347 A7	16,004	
		Stephanie Tubbs Jones Child Welfare Services Program	93.645	1946001347 A7	172,902	
		Foster Care_Title IV-E [1]	93.658	1946001347 A7	7,493,019	
		Adoption Assistance	93.659	1946001347 A7	2,834,887	
		Social Services Block Grant	93.667	1946001347 A7	758,061	
		Chafee Foster Care Independence Program	93.674	1946001347 A7	147,471	
		Children's Health Insurance Program	93.767	1946001347 A7	2,150	
		California Department of Child Support Services (DCSS)				
		Child Support Enforcement	93.563	1-946001347-P-9	7,882,636	
		California Department of Health Care Services (DHCS)				
		Projects for Assistance in Transition from Homelessness (PATH)	93.150	14-90354	37,664	
		Block Grants for Community Mental Health Services	93.958	14-90354	243,225	185,476
		Block Grants for Prevention and Treatment of Substance Abuse	93.959	14-90106	2,250,826	236,391
		Maternal and Child Health Services Block Grant to the States	93.994	4265	1,035,311	
		Medicaid Cluster				
		Medicare_Supplementary Medical Insurance	93.778	12-89399	2,980,847	
		Medicare_Supplementary Medical Insurance	93.778	1946001347 A7	17,427,578	
		Medicare_Supplementary Medical Insurance	93.778	SMAA: 14-90009 / CMAA: 14-90042	815,312	719,877
		Total Medicaid Cluster			<u>21,223,737</u>	<u>719,877</u>
		Pass-Through Programs Subtotal			<u>75,421,523</u>	<u>1,470,983</u>
		<b>US Department of Health and Human Services Total</b>			<u>76,864,181</u>	<u>1,470,983</u>
		<b>US Department of Homeland Security</b>				
		Pass-Through Programs:				
		California Office of Emergency Services (CalOES)				
		Emergency Management Performance Grants	97.042	95-00000	209,410	
		Homeland Security Grant Program	97.067	095-00000	398,940	366,790
		City & County of San Francisco				
		Homeland Security Grant Program	97.067	075-95017	154,919	
		Total Homeland Security Grant Program			<u>553,859</u>	<u>366,790</u>
		<b>US Department of Homeland Security Total</b>			<u>763,269</u>	<u>366,790</u>
		<b>Total Expenditures of Federal Awards</b>			<u><b>\$ 102,004,627</b></u>	<u><b>\$ 4,616,666</b></u>

**COUNTY OF SOLANO, CALIFORNIA**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

**NOTE 1 – GENERAL**

The Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of the County of Solano (the County). Expenditures of federal awards received directly from federal agencies, as well as expenditures of federal awards passed through other governmental agencies, are included on the SEFA.

**NOTE 2 – BASIS OF ACCOUNTING**

The accompanying SEFA 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 I of 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 – RELATIONSHIP TO FEDERAL FINANCIAL REPORTS**

Amounts reported in the accompanying SEFA agree or can be reconciled with amounts reported in the related federal financial assistance reports.

**NOTE 5 – RELATIONSHIP TO BASIC FINANCIAL STATEMENTS**

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

**NOTE 6 – PASS-THROUGH ENTITIES' IDENTIFYING NUMBER**

When federal awards are received from a pass-through entity, the SEFA indicates if assigned, the identifying grant or contract number that has been assigned by the pass-through entity.

**NOTE 7 – MEDICAID CLUSTER**

Except for Medi-Cal administrative expenditures, Medicaid (Medi-Cal) and Medicare program expenditures are excluded from the schedule of expenditures of federal awards. These expenditures represent fees for services; therefore, neither is considered a federal award program of the County for purposes of the schedule of expenditures of federal awards or in determining major programs. The County assists the State of California (the State) in determining eligibility and provides Medi-Cal and Medicare services through County-owned health facilities. Medi-Cal administrative expenditures are included in the schedule of expenditures of federal awards as they do not represent fees for services.

**COUNTY OF SOLANO, CALIFORNIA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

**I. SUMMARY OF AUDITORS' RESULTS**

**FINANCIAL STATEMENTS**

Type of auditors' report issued:	<u>Unmodified</u>
Internal control over financial reporting:	
Material weaknesses identified?	<u>No</u>
Significant deficiencies identified?	<u>None reported</u>
Noncompliance material to financial statements noted?	<u>No</u>

**FEDERAL AWARDS**

Internal control over major federal programs:	
Material weaknesses identified?	<u>No</u>
Significant deficiencies identified?	<u>None reported</u>
Type of auditors' report issued on compliance for major federal programs:	
	<u>Unmodified</u>
Any audit findings disclosed that are required to be reported in accordance with OMB Circular A-133, Section .510(a)?	<u>No</u>

Identification of major federal programs:

<u>CFDA Numbers</u>	<u>Name of Federal Programs or Clusters</u>
<u>10.561</u>	<u>Supplemental Nutrition Assistance Program (SNAP Cluster)</u>
<u>17.258, 17.259, 17.278</u>	<u>Workforce Investment Act (WIA Cluster)</u>
<u>93.224</u>	<u>Consolidated Health Care Centers (Health Centers Cluster)</u>
<u>93.658</u>	<u>Foster Care Title IV-E</u>
<u>93.563</u>	<u>Child Support Enforcement</u>
<u>93.778</u>	<u>Medical Assistance Program (Medicaid Cluster)</u>

Dollar threshold used to distinguish between Type A and Type B programs:	<u>\$ 3,000,000</u>
Auditee qualified as low-risk auditee?	<u>Yes</u>

**COUNTY OF SOLANO, CALIFORNIA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

**II. FINANCIAL STATEMENT FINDINGS**

None Reported.

**COUNTY OF SOLANO, CALIFORNIA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

**III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS**

None Reported.

**COUNTY OF SOLANO, CALIFORNIA**

**SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS  
YEAR ENDED JUNE 30, 2015**

Summarized below is the current status of all audit findings reported in the prior year audit's schedule of audit findings and questioned costs.

<b>Finding No.</b>	<b>Description/ Program</b>	<b>CFDA No.</b>	<b>Compliance Requirement</b>	<b>Status of Corrective Action</b>
2014-001	Workforce Investment Act (WIA) Cluster	17.258, 17.259, and 17.278	Allowable Costs/Cost Principles	Implemented.
2014-002	Medical Assistance Program	93.778	Subrecipient Monitoring	Implemented.