

COUNTY OF SAN MATEO

Single Audit Reports

Year Ended June 30, 2015



Certified
Public
Accountants

COUNTY OF SAN MATEO

Single Audit Reports
Year Ended June 30, 2015

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**Independent Auditor’s Report on Internal Control Over Financial Reporting and
on Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance With *Government Auditing Standards***

To the Board of Supervisors of
the County of San Mateo
Redwood City, 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 San Mateo (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 9, 2015. Our report contains a reference to other auditors who audited the financial statements of the Housing Authority of the County of San Mateo, the San Mateo County Employees’ Retirement Association, the First 5 San Mateo County, and the Health Plan of San Mateo, as described in our report on the County’s financial statements. The financial statements of the Health Plan of San Mateo were not audited in accordance with *Government Auditing Standards*. 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 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. 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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Macias Gini & O'Connell LLP

Walnut Creek, California
December 9, 2015



**Independent Auditor’s Report on Compliance for Each Major Federal Program;
Report on Internal Control Over Compliance; Report on the Schedule of Expenditures of
Federal Awards Required by OMB Circular A-133; and Report on Supplemental State of
California Department of Community Services and Development,
Community Services Block Grant, Schedules of Revenues and Expenditures**

To the Board of Supervisors of
the County of San Mateo
Redwood City, California

Report on Compliance for Each Major Federal Program

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

The County’s basic financial statements include the operations of the Housing Authority of County of San Mateo (Housing Authority), which expended \$64,609,489 in federal awards that are not included in the accompanying schedule of expenditures of federal awards during the year ended June 30, 2015. Our audit, described below, did not include the operations of the Housing Authority because the Housing Authority engaged other auditors to perform an audit in accordance with OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

Management’s Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor’s Responsibility

Our responsibility is to express an opinion on compliance for each of the County’s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County’s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

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

Report on Internal Control Over Compliance

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

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

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

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

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133 and Report on Supplemental State of California Department of Community Services and Development, Community Services Block Grant, Schedules of Revenues and Expenditures

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, 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 9, 2015, which contained unmodified opinions on those financial statements. 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 and the supplemental State of California Department of Community Services and Development, Community Services Block Grant, schedules of revenues and expenditures are presented for purposes of additional analysis as required by OMB Circular A-133 and the State of California Department of Community Services and Development, respectively, and are 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 and the supplemental State of California Department of Community Services and Development, Community Services Block Grant, schedules of revenues and expenditures are fairly stated in all material respects in relation to the basic financial statements as a whole.

Macias Gini & O'Connell LLP

Walnut Creek, California
March 30, 2016

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COUNTY OF SAN MATEO
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2015

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number (CFDA)	Federal Expenditures	Amount Provided to Subrecipients	Pass-Through Identifying Number
U.S. DEPARTMENT OF AGRICULTURE				
Passed Through State of California, Department of Food and Agriculture:				
Plant and Animal Disease, Pest Control, and Animal Care	10.025	\$ 222,389	\$ -	14-0191-SF
Plant and Animal Disease, Pest Control, and Animal Care	10.025	252,750	-	14-0175-SF
Plant and Animal Disease, Pest Control, and Animal Care	10.025	18,832	-	14-0402-SF
Plant and Animal Disease, Pest Control, and Animal Care	10.025	34,228	-	13-0491-SF
Plant and Animal Disease, Pest Control, and Animal Care	10.025	98,995	-	14-0501-SF
Total Plant and Animal Disease, Pest Control, and Animal Care		<u>627,194</u>	<u>-</u>	
Senior Farmers Market Nutrition Program	10.576	10,000	10,000	None
Passed Through State of California, Department of Social Services:				
SNAP:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP)	10.561	7,013,078	-	None
State Administrative Matching Grants for SNAP	10.561	441,178	64,910	13-20532
State Administrative Matching Grants for SNAP	10.561	168,678	111,072	13-20532
Subtotal of SNAP		<u>7,622,934</u>	<u>175,982</u>	
Passed Through State of California, Department of Education:				
Child Nutrition Cluster:				
School Breakfast Program	10.553	75,760	-	41-10413-6045223-01
National School Lunch Program	10.555	110,095	-	41-10413-6045223-01
Subtotal of Child Nutrition Cluster		<u>185,855</u>	<u>-</u>	
Passed Through State of California, Department of Public Health:				
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	2,030,604	-	None
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	665,924	29,688	11-10492
Subtotal of Pass-Through Programs		<u>11,142,511</u>	<u>215,670</u>	
TOTAL U.S. DEPARTMENT OF AGRICULTURE		<u>11,142,511</u>	<u>215,670</u>	
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Direct Programs:				
Community Development Block Grants / Entitlement Grants	14.218	3,456,701	1,891,795	--
Emergency Solutions Grant Program	14.231	245,156	222,662	--
Home Investment Partnerships Program	14.239	520,517	375,000	--
Subtotal of Direct Programs		<u>4,222,374</u>	<u>2,489,457</u>	
Passed Through City and County of San Francisco:				
Housing Opportunities for Persons with AIDS	14.241	741,259	609,347	None
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT		<u>4,963,633</u>	<u>3,098,804</u>	
U.S. DEPARTMENT OF THE INTERIOR				
Direct Program:				
Coastal Impact Assistance Program	15.668	68,356	-	--
Passed Through State of California, State Parks:				
Outdoor Recreation - Acquisition, Development and Planning	15.916	152,480	-	None
TOTAL U.S. DEPARTMENT OF THE INTERIOR		<u>220,836</u>	<u>-</u>	
U.S. DEPARTMENT OF JUSTICE				
Direct Programs:				
Drug Court Discretionary Grant Program	16.585	52,597	52,597	--
Juvenile Mentoring Program	16.726	118,112	-	--
Edward Byrne Memorial Justice Assistance Grant Program	16.738	125,671	-	--
DNA Backlog Reduction Program	16.741	85,776	-	--
Equitable Sharing Program	16.922	87,134	-	--
Subtotal of Direct Programs		<u>469,290</u>	<u>52,597</u>	
Passed Through State of California, Corrections Standards Authority:				
Juvenile Accountability Block Grants	16.523	36,647	-	CSA 181-09

See notes to the schedule of expenditures of federal awards

COUNTY OF SAN MATEO
Schedule of Expenditures of Federal Awards (continued)
Year Ended June 30, 2015

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number (CFDA)	Federal Expenditures	Amount Provided to Subrecipients	Pass-Through Identifying Number
U.S. DEPARTMENT OF JUSTICE (Continued)				
Passed Through State of California, Emergency Management Agency:				
Crime Victim Assistance	16.575	\$ 208,945	\$ -	VW14330410
Crime Victim Assistance	16.575	107,885	-	UV14050410
Crime Victim Assistance	16.575	26,572	-	UV13040410
Subtotal of Crime Victim Assistance		<u>343,402</u>	<u>-</u>	
Passed Through State of California, Board of State and Community Corrections:				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	32,822	-	BSCC-638-13
Edward Byrne Memorial Justice Assistance Grant Program	16.738	120,000	-	BSCC-638-14
Subtotal of Edward Byrne Memorial Justice Assistance Grant Program		<u>152,822</u>	<u>-</u>	
Subtotal of Pass-Through Programs		<u>532,871</u>	<u>-</u>	
TOTAL U.S. DEPARTMENT OF JUSTICE		<u>1,002,161</u>	<u>52,597</u>	
U.S. DEPARTMENT OF LABOR				
Direct Program:				
Workforce Innovation Fund	17.283	1,017,736	76,007	--
Passed Through State of California, Employment Development Department:				
WIA Cluster:				
WIA Adult Program	17.258	363,158	229,710	K491052
WIA Adult Program	17.258	772,723	712,563	K594795
Subtotal of WIA Adult Program		<u>1,135,881</u>	<u>942,273</u>	
WIA Youth Activities	17.259	315,001	315,001	K491052
WIA Youth Activities	17.259	855,357	741,330	K594795
Subtotal of WIA Youth Activities		<u>1,170,358</u>	<u>1,056,331</u>	
WIA Dislocated Worker Formula Grants	17.278	730,708	146,099	K491052
WIA Dislocated Worker Formula Grants	17.278	1,041,704	1,032,486	K594795
WIA Dislocated Worker Formula Grants	17.278	53,469	-	K386331
Subtotal WIA Dislocated Worker Formula Grants		<u>1,825,881</u>	<u>1,178,585</u>	
Subtotal of WIA Cluster		<u>4,132,120</u>	<u>3,177,189</u>	
Subtotal of Pass-Through Programs		<u>4,132,120</u>	<u>3,177,189</u>	
TOTAL U.S. DEPARTMENT OF LABOR		<u>5,149,856</u>	<u>3,253,196</u>	
U.S. DEPARTMENT OF TRANSPORTATION				
Direct Programs:				
Airport Improvement Program	20.106	1,250,254	-	--
Jobs Access - Reverse Commute Program	20.516	100	-	--
Highway Planning and Construction Cluster:				
Passed Through State of California, Department of Transportation:				
Highway Planning and Construction	20.205	10,188	-	BPMP 5935(062)
Subtotal of Highway Planning and Construction		<u>10,188</u>	<u>-</u>	
Passed Through State of California, Department of Parks and Recreation:				
Recreational Trails Program	20.219	90,000	-	RT-41-006
Subtotal of Highway Planning and Construction Cluster		<u>100,188</u>	<u>-</u>	
Passed Through San Mateo County Transit District:				
Jobs Access - Reverse Commute Program	20.516	79,674	-	None
Subtotal of Pass-Through Programs		<u>179,862</u>	<u>-</u>	
TOTAL U.S. DEPARTMENT OF TRANSPORTATION		<u>1,430,216</u>	<u>-</u>	
U.S. DEPARTMENT OF EDUCATION				
Passed Through State of California, Department of Rehabilitation:				
Rehabilitation Services - Vocational Rehabilitation Grants to States	84.126	621,469	-	28829
TOTAL U.S. DEPARTMENT OF EDUCATION		<u>621,469</u>	<u>-</u>	

See notes to the schedule of expenditures of federal awards

COUNTY OF SAN MATEO
Schedule of Expenditures of Federal Awards (continued)
Year Ended June 30, 2015

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number (CFDA)	Federal Expenditures	Amount Provided to Subrecipients	Pass-Through Identifying Number
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Direct Programs:				
Environmental Public Health and Emergency Response	93.070	\$ 81,960	\$ -	--
Consolidated Health Centers (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	93.224	1,793,828	-	--
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243	578,234	-	--
Affordable Care Act (ACA) Grants for Capital Development in Health Centers	93.526	62,434	-	--
Health Care Innovation Awards (HCIA)	93.610	156,373	-	--
Subtotal of Direct Programs		<u>2,672,829</u>	<u>-</u>	
Passed Through State of California, Department of Aging:				
Special Programs for the Aging - Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	8,465	-	AP-1415-08
Special Programs for the Aging - Title VII, Chapter 2 - Long-Term Care Ombudsman Services for Older Individuals	93.042	42,930	42,930	AP-1415-08
Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services	93.043	41,817	41,817	AP-1415-08
Aging Cluster:				
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	792,354	33,941	AP-1415-08
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	1,278,481	636,305	AP-1415-08
Nutrition Services Incentive Program	93.053	180,182	93,358	AP-1415-08
Subtotal of Aging Cluster		<u>2,251,017</u>	<u>763,604</u>	
National Family Caregiver Support, Title III, Part E	93.052	310,870	278,174	AP-1415-08
Medicare Enrollment Assistance Program	93.071	8,208	7,506	MI-1314-08
Affordable Care Act State Health Insurance Assistance Program (SHIP) and Aging and Disability Resource Center (ADRC) Options Counseling for Medicare-Medicaid Individuals in States with Approved Financial Alignment Models	93.626	3,110	3,110	FA-1316-08
Medical Assistance Program	93.778	322,965	-	MS-1415-13
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	93.779	151,634	141,646	HI-1415-08
Passed Through State of California, Department of Community Services and Development:				
Community Services Block Grant	93.569	51,197	48,677	14F-3103
Community Services Block Grant	93.569	248,176	233,676	14F-3040
Community Services Block Grant	93.569	178,798	167,589	15F-2040
Subtotal of Community Services Block Grant		<u>478,171</u>	<u>449,942</u>	
Passed Through State of California, Department of Health Care Services:				
Disabilities Prevention	93.184	925,867	-	San Mateo (41)
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	93.505	1,117,787	-	201341 San Mateo
Immunization Cooperative Agreements	93.268	266,940	-	13-20344
Children's Health Insurance Program	93.767	302,581	1,042	None
Medical Assistance Program	93.778	1,784,129	4,863	None
Medical Assistance Program	93.778	82,588	-	14-10068
Maternal and Child Health Services Block Grant to the States	93.994	360,698	-	None
Passed Through State of California, Department of Public Health:				
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	899,238	-	EPO 13-44
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	220,331	-	None
HIV Care Formula Grants	93.917	299,976	-	13-20072
Preventive Health Services - Sexually Transmitted Diseases Control Grants	93.977	31,723	-	11-10059
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	93.944	97,006	-	13-20157
Preventive Health and Health Services Block Grant	93.991	12,080	-	14-10811
Maternal and Child Health Services Block Grant to the States	93.994	218,329	-	201341 San Mateo

See notes to the schedule of expenditures of federal awards

COUNTY OF SAN MATEO
Schedule of Expenditures of Federal Awards (continued)
Year Ended June 30, 2015

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number (CFDA)	Federal Expenditures	Amount Provided to Subrecipients	Pass-Through Identifying Number
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)				
Passed Through State of California, Department of Mental Health:				
Projects for Assistance in Transition from Homelessness (PATH)	93.150	\$ 139,711	\$ 139,711	None
Block Grants for Community Mental Health Services	93.958	922,811	262,200	None
Passed Through State of California, Department of Social Services:				
Guardianship Assistance	93.090	172,609	-	None
Promoting Safe and Stable Families	93.556	320,674	-	None
Temporary Assistance for Needy Families	93.558	28,186,754	-	None
Refugee and Entrant Assistance - State Administered Programs	93.566	26,858	-	None
Stephanie Tubbs Jones Child Welfare Services Program	93.645	351,016	-	None
Foster Care - Title IV-E	93.658	10,612,485	-	None
Foster Care - Title IV-E	93.658	1,517,747	-	2024.00.01
Subtotal of Foster Care - Title IV-E		<u>12,130,232</u>	<u>-</u>	
Adoption Assistance	93.659	2,921,292	-	None
Social Services Block Grant	93.667	438,205	-	None
Chafee Foster Care Independence Program	93.674	154,353	-	None
Medical Assistance Program	93.778	7,862,429	-	None
Passed Through State of California, Department of Child Support Services:				
Child Support Enforcement	93.563	7,130,610	-	None
Passed Through State of California, Department of Education:				
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	422,392	-	CAPP-2060
Passed Through State of California, Alcohol and Drug Programs:				
Medical Assistance Program	93.778	1,433,575	1,433,575	None
Block Grants for Prevention and Treatment of Substance Abuse	93.959	4,581,793	4,428,880	None
Passed Through State of California, Secretary of State:				
Voting Access for Individuals with Disabilities - Grants to States	93.617	13,384	-	13G26126
Passed Through City and County of San Francisco:				
HIV Emergency Relief Project Grants	93.914	832,322	115,750	DPHC1400060301
HIV Emergency Relief Project Grants	93.914	298,703	49,055	None
Subtotal of HIV Emergency Relief Project Grants		<u>1,131,025</u>	<u>164,805</u>	
HIV Prevention Activities - Health Department Based	93.940	176,946	-	DPHC1300090401
HIV Prevention Activities - Health Department Based	93.940	243,367	-	DPHC1400071301
Subtotal of HIV Prevention Activities - Health Department Based		<u>420,313</u>	<u>-</u>	
Subtotal of Pass-Through Programs		<u>78,998,496</u>	<u>8,163,805</u>	
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES		<u>81,671,325</u>	<u>8,163,805</u>	
OFFICE OF THE EXECUTIVE PRESIDENT				
Direct Program:				
High Intensity Drug Trafficking Areas Program	95.001	3,535,826	-	None
TOTAL OFFICE OF THE EXECUTIVE PRESIDENT		<u>3,535,826</u>	<u>-</u>	
U.S. DEPARTMENT OF HOMELAND SECURITY				
Passed Through State of California, State Parks:				
Boating Safety Financial Assistance	97.012	173,859	-	None
Passed Through City and County of San Francisco:				
Homeland Security Grant Program	97.067	4,664,861	-	2013-UASI
Homeland Security Grant Program	97.067	1,851,747	-	2014-UASI
Passed Through City of San Diego:				
Homeland Security Grant Program	97.067	86,139	-	2014-UASI
Passed Through State of California, Emergency Management Agency:				
Emergency Management Performance Grants	97.042	28,841	-	2013-0047
Emergency Management Performance Grants	97.042	273,784	-	2014-0070
Subtotal of Emergency Management Performance Grants		<u>302,625</u>	<u>-</u>	
Homeland Security Grant Program	97.067	466,660	-	2012-SS-00123 UASI
Homeland Security Grant Program	97.067	2,236,856	-	2013-SS-00110 UASI
Homeland Security Grant Program	97.067	351,880	-	2014-00093
Subtotal of Pass-Through Programs		<u>10,134,627</u>	<u>-</u>	
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY		<u>10,134,627</u>	<u>-</u>	
TOTAL EXPENDITURES OF FEDERAL AWARDS		<u>\$ 119,872,460</u>	<u>\$ 14,784,072</u>	

See notes to the schedule of expenditures of federal awards

COUNTY OF SAN MATEO

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

1. GENERAL

The schedule of expenditures of federal awards (Schedule) includes the federal grant activity of the County of San Mateo (County). All federal financial assistance received directly from federal agencies as well as federal financial assistance passed through other agencies are included in this Schedule except for assistance related to Medical Assistance (Medi-Cal) and Medicare Hospital Insurance (Medicare) (Note 5) and the Housing Authority of the County of San Mateo (Housing Authority) (Note 6).

2. BASIS OF ACCOUNTING

The accompanying Schedule is presented using the modified accrual basis of accounting for program expenditures accounted for in the governmental funds and the accrual basis of accounting for program expenditures accounted for in the proprietary funds as described in Note 2.B of the County's basic financial statements. Such expenditures are recognized following the cost principles contained in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

3. RELATIONSHIP TO FEDERAL FINANCIAL REPORTS

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

4. RELATIONSHIP TO BASIC FINANCIAL STATEMENTS

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

5. MEDI-CAL AND MEDICARE

Direct Medi-Cal and Medicare expenditures are excluded from the Schedule. These expenditures represent fees for services and are not included in the Schedule or in determining major programs. The County assists the State of California in determining eligibility and provides Medi-Cal and Medicare services through County-owned facilities. However, administrative costs related to Medi-Cal and Medicare are included in the Schedule under the Medical Assistance Program (Federal CFDA number 93.778).

COUNTY OF SAN MATEO

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

6. HOUSING AUTHORITY OF THE COUNTY OF SAN MATEO

Housing Authority federal expenditures are excluded from the Schedule and are separately audited by other auditors. Federal expenditures for the Housing Authority programs are taken from the separately issued single audit report for the year ended June 30, 2015. The federal programs of the Housing Authority are as follows:

<u>Program Title</u>	<u>CFDA Number</u>	<u>Federal Expenditures</u>
Moving To Work Demonstration Program:		
Low Rent Operating Subsidy	14.881	\$ 10,421
Capital Fund	14.881	245,103
Housing Choice Vouchers	14.881	57,712,519
Section 8 Programs:		
Moderate Rehabilitation	14.856	1,438,320
Housing Choice Vouchers	14.871	1,879,897
Shelter Plus Care	14.238	86,197
ROSS-FSS Coordinator	14.896	102,637
Continuum of Care	14.267	3,134,395
Total		<u>\$ 64,609,489</u>

COUNTY OF SAN MATEO

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

7. CALIFORNIA DEPARTMENT OF AGING (CDA) SINGLE AUDIT REPORTING REQUIREMENTS

The terms and conditions of agency contracts with CDA require agencies to display state-funded expenditures discretely along with the related federal expenditures. For state grants not involving federal funding, the amounts are to be displayed separately. The following schedule is presented to comply with these requirements.

Federal Grantor Pass-through Grantor Program Title	CFDA No.	Grant/ Contract Number	Expenditures	
			State	Federal
U.S. Department of Health and Human Services				
<i>Passed through State of California Department of Aging</i>				
Special Programs for Aging-Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	AP-1415-08	\$ -	\$ 8,465
Special Programs for Aging-Title VII, Chapter 2 - Long-Term Care Ombudsman Services for Older Individuals	93.042	AP-1415-08	-	42,930
Special Programs for Aging-Title III, Part D - Disease Prevention and Health Promotion Services	93.043	AP-1415-08	-	41,817
Special Programs for Aging-Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	AP-1415-08	-	792,354
Special Programs for Aging-Title III, Part C - Nutrition Services	93.045	AP-1415-08	135,323	1,278,481
National Family Caregiver Support, Title III, Part E	93.052	AP-1415-08	-	310,870
Nutrition Services Incentive Program	93.053	AP-1415-08	-	180,182
Medicare Enrollment Assistance Program	93.071	MI-1314-08	-	8,208
Affordable Care Act State Health Insurance Assistance Program (SHIP) and Aging and Disability Resource Center Options Counseling for Medicare-Medicaid Individuals in States with Approved Financial Alignment Models	93.626	FA-1316-08	-	3,110
Medical Assistance Program (Medicaid; Title XIX)	93.778	MS-1415-13	322,965	322,965
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	93.779	HI-1415-08	178,036	151,634
Total Expenditures of CDA and Federal Awards			636,324	\$ 3,141,016
State Awards-California Department of Aging:				
Ombudsman Special Deposit Fund		AP-1415-08	15,671	
Ombudsman Skilled Nursing Facility Quality & Accountability Fund		AP-1415-08	52,897	
C1 Special Nutrition Funds		AP-1415-08	28,636	
C2 Special Nutrition Funds		AP-1415-08	16,845	
Total Expenditures of CDA Awards			\$ 750,373	

COUNTY OF SAN MATEO

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

8. PROGRAM TOTALS

The following table summarizes programs funded by various sources whose totals are not shown on the Schedule.

CFDA no. / Program Title / Federal Grantor or Pass-Through Grantor	Pass Through Identifying Number	Federal Expenditures
(1) CFDA no. 16.738 - Edward Byrne Memorial Justice Assistance Grant Program		
U.S. Department of Justice	None	\$ 125,671
State of California, Board of State and Community Corrections	BSCC-638-13	32,822
State of California, Board of State and Community Corrections	BSCC-638-14	120,000
	Program Total	<u>\$ 278,493</u>
(2) CFDA no. 20.516 - Jobs Access - Reverse Commute Program		
U.S. Department of Transportation	None	\$ 100
San Mateo County Transit District	None	79,674
	Program Total	<u>\$ 79,774</u>
(3) CFDA no. 93.778 - Medical Assistance Program (Medicaid: Title XIX)		
State of California, Department of Aging	MS-1415-13	\$ 322,965
State of California, Department of Health Care Services	None	1,784,129
State of California, Department of Health Care Services	14-10068	82,588
State of California, Department of Social Services	None	7,862,429
State of California, Alcohol and Drug Programs	None	1,433,575
	Program Total	<u>\$ 11,485,686</u>
(4) CFDA no. 93.994 - Maternal and Child Health Services Block Grant to the States		
State of California, Department of Health Care Services	None	\$ 360,698
State of California, Department of Public Health	201341 San Mateo	218,329
	Program Total	<u>\$ 579,027</u>
(5) CFDA no. 97.067 - Homeland Security Grant Program		
City and County of San Francisco	2013-UASI	\$ 4,664,861
City and County of San Francisco	2014-UASI	1,851,747
City of San Diego	2014-UASI	86,139
State of California, Emergency Management Agency	2012-SS-00123 UASI	466,660
State of California, Emergency Management Agency	2013-SS-00110 UASI	2,236,856
State of California, Emergency Management Agency	2014-00093	351,880
	Program Total	<u>\$ 9,658,143</u>

COUNTY OF SAN MATEO

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

**9. SCHEDULES OF STATE OF CALIFORNIA EMERGENCY MANAGEMENT AGENCY
GRANT EXPENDITURES**

The following schedule represents expenditures for U.S. Department of Justice grants passed through the State of California Emergency Management Agency (CalEMA) as well as CalEMA funded grant expenditures for the year ended June 30, 2015. This information is included in the County's single audit report at the request of CalEMA.

Program Title and Expenditure Category	Grant Number Grant Period	Budget	Cumulative through June 30, 2014	Actual 7/1/14-6/30/15		Cumulative through June 30, 2015	Variance
				Non-match*	Match		
Victim Witness Assistance Program							
Personnel Services	VW14330410	\$ 208,945	\$ -	\$ 208,945	\$ -	\$ 208,945	\$ -
Operating Expenses	7/1/14-6/30/15	-	-	-	-	-	-
Equipment	CFDA no. 16.575	-	-	-	-	-	-
Total		\$ 208,945	\$ -	\$ 208,945	\$ -	\$ 208,945	\$ -
Underserved Victim Advocacy and Outreach Program							
Personnel Services	UV14050410	\$ 162,166	\$ -	\$ 107,885	\$ 26,971	\$ 134,856	\$ 27,310
Operating Expenses	10/1/14-9/30/15	-	-	-	-	-	-
Equipment	CFDA no. 16.575	-	-	-	-	-	-
Total		\$ 162,166	\$ -	\$ 107,885	\$ 26,971	\$ 134,856	\$ 27,310
Underserved Victim Advocacy and Outreach Program							
Personnel Services	UV13040410	\$ 156,250	\$ 123,033	\$ 26,572	\$ 6,645	\$ 156,250	\$ -
Operating Expenses	10/1/13-9/30/14	-	-	-	-	-	-
Equipment	CFDA no. 16.575	-	-	-	-	-	-
Total		\$ 156,250	\$ 123,033	\$ 26,572	\$ 6,645	\$ 156,250	\$ -

* Actual non-match expenditures are reported as federal expenditures in the Schedule under the designated CFDA numbers.

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COUNTY OF SAN MATEO
 Schedule of Findings and Questioned Costs
 Year Ended June 30, 2015

Section I – Summary of Auditor’s Results

Financial Statements:

Type of auditor’s report issued:	Unmodified
Internal control over financial reporting:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified?	None noted
Noncompliance material to financial statements noted?	No

Federal Awards:

Internal control over major programs:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified?	None noted
Type of auditor’s report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133?	No

Identification of major programs:

<u>Program Title</u>	<u>CFDA Number</u>
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program.....	10.561
Temporary Assistance for Needy Families.....	93.558
Child Support Enforcement	93.563
Foster Care – Title IV-E.....	93.658
Adoptions Assistance.....	93.659
High Intensity Drug Trafficking	95.001
Dollar threshold used to distinguish between Type A and Type B programs:	\$3,000,000
Auditee qualified as low-risk auditee?	No

COUNTY OF SAN MATEO
Schedule of Findings and Questioned Costs
Year Ended June 30, 2015

Section II – Financial Statement Findings

No findings are reported.

Section III – Federal Awards Findings and Questioned Costs

No findings are reported.

COUNTY OF SAN MATEO
Schedule of Prior Year Findings and Questioned Costs
Year Ended June 30, 2015

Prior Year Findings and Questioned Costs

No prior year findings were reported.

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SUPPLEMENTARY INFORMATION

COUNTY OF SAN MATEO

State of California Department of Community Services and Development
Community Services Block Grant (CSBG) – CFDA No. 93.569

Contract No. 14F-3040
Schedule of Revenues and Expenditures
For the Period January 1, 2014 to June 30, 2015

REVENUES	Fiscal Year 2013/14	Fiscal Year 2014/15	Total Audited Costs	Total Reported Expenses	Total Budget
Grant Revenue*	\$ 173,309	\$ 248,176	\$ 421,485	\$ -	\$ 421,485
EXPENDITURES					
Administrative Costs					
Salaries and Wages	\$ -	\$ 14,500	\$ 14,500	\$ 14,500	\$ 14,500
Program Costs					
Sub-Contractors	173,309	233,676	406,985	406,985	406,985
Total Expenditures**	\$ 173,309	\$ 248,176	\$ 421,485	\$ 421,485	\$ 421,485

* Revenue represents advances/reimbursements of federal funds for the years ended June 30, 2014 and 2015.

** Expenditures are reported in the schedule of expenditures of federal awards under the designated CFDA and pass-through entity numbers.

COUNTY OF SAN MATEO

State of California Department of Community Services and Development
Community Services Block Grant (CSBG) – CFDA No. 93.569

Contract No. 14F-3103
Schedule of Revenues and Expenditures
For the Period January 1, 2015 to June 30, 2015

REVENUES	Fiscal Year 2014/15	Total Audited Costs	Total Reported Expenses	Total Budget
Grant Revenue*	\$ 51,197	\$ 51,197	\$ -	\$ 62,724
EXPENDITURES				
Administrative Costs				
Salaries and Wages	\$ 2,520	\$ 2,520	\$ 2,520	\$ 2,520
Program Costs				
Sub-Contractors	48,677	48,677	48,677	60,204
Total Expenditures**	\$ 51,197	\$ 51,197	\$ 51,197	\$ 62,724

* Revenue represents advances/reimbursements of federal funds for the year ended June 30, 2015.

** Expenditures are reported in the schedule of expenditures of federal awards under the designated CFDA and pass-through entity numbers.

COUNTY OF SAN MATEO

State of California Department of Community Services and Development
Community Services Block Grant (CSBG) – CFDA No. 93.569

Contract No. 15F-2040
Schedule of Revenues and Expenditures
For the Period January 1, 2015 to June 30, 2015

REVENUES	Fiscal Year 2014/15	Total Audited Costs	Total Reported Expenses	Total Budget
Grant Revenue*	\$ 178,798	\$ 178,798	\$ -	\$ 425,265
EXPENDITURES				
Administrative Costs				
Salaries and Wages	\$ 11,209	\$ 11,209	\$ 11,209	\$ 14,500
Program Costs				
Sub-Contractors	167,589	167,589	167,589	410,765
Total Expenditures**	\$ 178,798	\$ 178,798	\$ 178,798	\$ 425,265

* Revenue represents advances/reimbursements of federal funds for the year ended June 30, 2015.

** Expenditures are reported in the schedule of expenditures of federal awards under the designated CFDA and pass-through entity numbers.