

**COUNTY OF MARIN  
SINGLE AUDIT REPORT  
YEAR ENDED JUNE 30, 2023**



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**COUNTY OF MARIN  
SINGLE AUDIT REPORT  
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YEAR ENDED JUNE 30, 2023**

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**INDEPENDENT AUDITORS’ REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board of Supervisors  
County of Marin  
San Rafael, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Marin (County), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the County’s basic financial statements, and have issued our report thereon dated January 31, 2024. Our report includes a reference to other auditors who audited the financial statements of the Housing Authority of the County of Marin, the Marin County Transit District, and the pension trust fund, which represent the following percentages of assets, net position, and revenues/additions as of and for the fiscal year ended June 30, 2023, as described in our report on the County’s financial statements:

| Opinion Unit                                   | Assets | Net Position | Revenues/<br>Additions |
|--|--------|--------------|------------------------|
| Business-Type Activities                       | 85.5 % | 85.3 %       | 92.2 %                 |
| Marin County Transit District                  | 100.0  | 100.0        | 100.0                  |
| Housing Authority of the County of Marin       | 100.0  | 100.0        | 100.0                  |
| Aggregate Discretely Presented Component Units | 100.0  | 100.0        | 100.0                  |
| Aggregate Remaining Fund Information           | 65.3   | 64.9         | 10.2                   |

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

**Report on 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) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County’s internal control. Accordingly, we do not express an opinion on the effectiveness of the County’s internal control.

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

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

We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2023-001 and 2023-002 that we consider to be significant deficiencies.

#### **Report on Compliance and Other Matters**

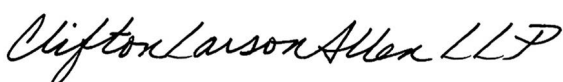
As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. 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*.

#### **County of Marin's Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the County of Marin's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. County of Marin's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

#### **Purpose of this Report**

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



**CliftonLarsonAllen LLP**

Roseville, California  
January 31, 2024



**INDEPENDENT AUDITORS’ REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

Board of Supervisors  
County of Marin  
San Rafael, California

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

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

We have audited the County of Marin’s (the County) compliance with the types of compliance requirements identified as subject to audit in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of the County’s major federal programs for the year ended June 30, 2023. The County’s major federal programs are identified in the summary of auditors’ results section of the accompanying schedule of findings and questioned costs.

The County’s basic financial statements include the operations of the following entities, which are not included in the schedule of expenditures of federal awards for the year ended June 30, 2023:

| Entity                                   | Federal Expenditures |
|--|----------------------|
| Housing Authority of the County of Marin | \$ 75,582,332        |
| Marin County Transit District            | 6,132,181            |

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

In our opinion, the County complied, in all material respects, with the 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, 2023.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors’ Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal programs.

***Auditors' Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

**Report on 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 a 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 Auditors’ Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

**Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the County’s basic financial statements. We have issued our report thereon dated January 31, 2024, which contained unmodified opinions on those financial statements. We did not audit the financial statements of the Housing Authority of the County of Marin, the Marin County Transit District, and pension trust fund, which represent the following percentages of assets, net position, and revenues/additions as of and for the fiscal year ended June 30, 2023:

| Opinion Unit                                   | Assets | Net Position | Revenues/<br>Additions |
|--|--------|--------------|------------------------|
| Business-Type Activities                       | 85.5 % | 85.3 %       | 92.2 %                 |
| Marin County Transit District                  | 100.0  | 100.0        | 100.0                  |
| Housing Authority of the County of Marin       | 100.0  | 100.0        | 100.0                  |
| Aggregate Discretely Presented Component Units | 100.0  | 100.0        | 100.0                  |
| Aggregate Remaining Fund Information           | 65.3   | 64.9         | 10.2                   |

Board of Supervisors  
County of Marin

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



**CliftonLarsonAllen LLP**

Roseville, California  
February 8, 2024



**COUNTY OF MARIN**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2023**

| Federal Grantor/Pass-Through Grantor/Program Title  | Federal Assistance Listing Number | Pass-Through Entity Identifying Number | Federal Expenditures | Expenditures to Subrecipients |
|---|-----------------------------------|--|----------------------|-------------------------------|
| <b><u>U.S. Department of Agriculture</u></b>  |                                   |  |                      |                               |
| Passed through California Department of Food and Agriculture:   |                                   |  |                      |                               |
| Plant and Animal Disease, Pest Control, and Animal Care   | 10.025                            | 21-0517-007-SF                         | \$ 79,470            | \$ -                          |
| Plant and Animal Disease, Pest Control, and Animal Care   | 10.025                            | 19-1018-000-SG                         | 36,270               | 36,270                        |
| Plant and Animal Disease, Pest Control, and Animal Care   | 10.025                            | 22-0998-005-SF                         | 3,818                | -                             |
| Subtotal Assistance Listing Number 10.025   |                                   |  | 119,558              | 36,270                        |
|   |                                   |  |                      |                               |
| National School Lunch Program - Nutrition Education & Obesity Prevention (NEOP) (Child Nutrition Cluster) | 10.555                            | —                                      | 106,284              | -                             |
| Subtotal Pass-Through   |                                   |  | 225,842              | 36,270                        |
|   |                                   |  |                      |                               |
| Passed through California Department of Social Services:  |                                   |  |                      |                               |
| Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)                             | 10.557                            | —                                      | 1,084,499            | -                             |
| State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP Cluster)     | 10.561                            | —                                      | 8,049,578            | -                             |
| Subtotal Pass-Through   |                                   |  | 9,134,077            | -                             |
|   |                                   |  |                      |                               |
| Total U.S. Department of Agriculture  |                                   |  | 9,359,919            | 36,270                        |
| <b><u>U.S. Department of Education</u></b>  |                                   |  |                      |                               |
| Passed through California Department of Rehabilitation:   |                                   |  |                      |                               |
| Rehabilitation Services - Vocational Rehabilitation Grants to States                                      | 84.126                            | —                                      | 75,067               | -                             |
| Total U.S. Department of Education  |                                   |  | 75,067               | -                             |
| <b><u>U.S. Department of Health and Human Services</u></b>  |                                   |  |                      |                               |
| Passed through California Department of Aging:  |                                   |  |                      |                               |
| Title VII - Programs for Prevention of Elder Abuse, Neglect and Exploitation                              | 93.041                            | —                                      | 3,693                | -                             |
| Title VII - Long-Term Care Ombudsman Services for Older Individuals                                       | 93.042                            | —                                      | 35,084               | -                             |
| Title IIID - Disease Prevention and Health Promotion Services   | 93.043                            | —                                      | 44,339               | -                             |
| Title IIIE - National Family Caregiver Support  | 93.052                            | —                                      | 187,945              | -                             |
|   |                                   |  |                      |                               |
| Aging Cluster:  |                                   |  |                      |                               |
| Title IIIB - Grants for Supportive Services and Senior Centers  | 93.044                            | —                                      | 497,311              | -                             |
| Title III C1 & C2 - Nutrition Services  | 93.045                            | —                                      | 693,562              | -                             |
| Nutrition Services Incentive Program  | 93.053                            | —                                      | 56,714               | -                             |
| Subtotal Aging Cluster  |                                   |  | 1,247,587            | -                             |
| Subtotal Pass-Through   |                                   |  | 1,518,648            | -                             |

**COUNTY OF MARIN**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2023**

| Federal Grantor/Pass-Through Grantor/Program Title   | Federal Assistance Listing Number | Pass-Through Entity Identifying Number | Federal Expenditures | Expenditures to Subrecipients |
|--|-----------------------------------|--|----------------------|-------------------------------|
| <b>U.S. Department of Health and Human Services (Continued)</b>  |                                   |  |                      |                               |
| Passed through California Department of Health Care Services:  |                                   |  |                      |                               |
| Projects Grants and Cooperative Agreements for Tuberculosis Control Programs   | 93.116                            | —                                      | \$ 31,953            | \$ -                          |
| Injury Prevention and Control Research and State and Community Based Programs  | 93.136                            | —                                      | 110,122              | -                             |
| Child Lead Poisoning Prevention Programs (CLPPP)   | 93.197                            | —                                      | 6,944                | -                             |
| Substance Abuse and Mental Health Services Immunization Cooperative Agreements   | 93.268                            | —                                      | 1,141,383            | -                             |
| Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response                      | 93.354                            | —                                      | 7,019                | -                             |
| Medical Assistance Program (Medicaid Cluster)  | 93.778                            | —                                      | 17,153,493           | -                             |
| HIV Emergency Relief Project Grants (Ryan White HIV/AIDS Program Part A)   | 93.914                            | —                                      | 514,212              | 390,720                       |
| HIV Care Formula Grants (Ryan White HIV/AIDS Program Part B)   | 93.917                            | —                                      | 182,467              | 111,739                       |
| HIV Prevention Activities - Health Department Based  | 93.940                            | —                                      | 50,885               | 40,133                        |
| Block Grant for Community Mental Health Services   | 93.958                            | —                                      | 1,125,216            | -                             |
| Block Grants for Prevention and Treatment of Substance Abuse   | 93.959                            | —                                      | 1,593,720            | -                             |
| Maternal and Child Health Services Block Grant   | 93.994                            | —                                      | 208,840              | -                             |
| Subtotal Pass-Through  |                                   |  | 22,126,254           | 542,592                       |
| Passed through California Department of Social Services:   |                                   |  |                      |                               |
| Guardianship Assistance  | 93.090                            | —                                      | 30,981               | -                             |
| Promoting Safe and Stable Families   | 93.556                            | —                                      | 109,695              | -                             |
| Temporary Assistance for Needy Families (TANF)   | 93.558                            | —                                      | 8,806,830            | -                             |
| Child Support Enforcement  | 93.563                            | —                                      | 2,076,065            | -                             |
| Refugee and Entrant Assistance - State Administered Programs   | 93.566                            | —                                      | 148,897              | -                             |
| Stephanie Tubbs Jones Child Welfare Services Programs  | 93.645                            | —                                      | 390,734              | -                             |
| Foster Care Title IV-E   | 93.658                            | —                                      | 3,071,673            | -                             |
| Adoption Assistance Program  | 93.659                            | —                                      | 1,543,407            | -                             |
| Social Services Block Grant  | 93.667                            | —                                      | 72,820               | -                             |
| John H. Chafee Foster Care Program for Successful Transition to Adulthood  | 93.674                            | —                                      | 78,932               | -                             |
| Subtotal Pass-Through  |                                   |  | 16,330,034           | -                             |
| Passed through California Department of Public Health:   |                                   |  |                      |                               |
| Medical Reserve Corps Small Grant Program  | 93.008                            | —                                      | 46,941               | -                             |
| Public Health Emergency Preparedness Program (PHEP)  | 93.069                            | —                                      | 243,161              | -                             |
| Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)   | 93.323                            | —                                      | 3,571,017            | -                             |
| Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response                      | 93.354                            | —                                      | 495,364              | -                             |
| Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises | 93.391                            | —                                      | 60,748               | -                             |
| Hospital Preparedness Program (HPP)  | 93.889                            | —                                      | 143,439              | -                             |
| Disease Intervention Specialist Workforce Development  | 93.977                            | —                                      | 264,338              | -                             |
| Subtotal Pass-Through  |                                   |  | 4,825,008            | -                             |
| Total U.S. Department of Health and Human Services   |                                   |  | 44,799,944           | 542,592                       |

**COUNTY OF MARIN**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2023**

| Federal Grantor/Pass-Through Grantor/Program Title                               | Federal Assistance Listing Number | Pass-Through Entity Identifying Number | Federal Expenditures | Expenditures to Subrecipients |
|--|-----------------------------------|--|----------------------|-------------------------------|
| <b><u>U.S. Department of Homeland Security</u></b>                               |                                   |  |                      |                               |
| Passed through California Governor's Office of Emergency Services:               |                                   |  |                      |                               |
| COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters) | 97.036                            | 4482-DR-CA 136874                      | \$ 10,566            | \$ -                          |
| COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters) | 97.036                            | 4482-DR-CA 177161                      | 266,425              | -                             |
| COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters) | 97.036                            | 4482-DR-CA 243219                      | 66,395               | -                             |
| COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters) | 97.036                            | 4482-DR-CA 243580                      | 27,485               | -                             |
| COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters) | 97.036                            | 4482-DR-CA 243640                      | 17,236               | -                             |
| Subtotal Assistance Listing Number 97.036  |                                   |  | 388,107              | -                             |
| Hazard Mitigation Grant  | 97.039                            | HMGP #4344-537-31P                     | 9,000                | -                             |
| Hazard Mitigation Grant  | 97.039                            | HMGP#4240-044-32R                      | 506,339              | -                             |
| Hazard Mitigation Grant  | 97.039                            | HMGP #4301-36-13R                      | 55,278               | -                             |
| Hazard Mitigation Grant  | 97.039                            | HMGP #4344-618-027R                    | 91,522               | -                             |
| Hazard Mitigation Grant  | 97.039                            | HMGP #4353-8-8R                        | 645,634              | -                             |
| Hazard Mitigation Grant  | 97.039                            | HMGP DR-4353-7-7R                      | 337,662              | -                             |
| Subtotal Assistance Listing Number 97.039  |                                   |  | 1,645,435            | -                             |
| Emergency Management Performance Grants  | 97.042                            | EMPG 2020                              | 91,728               | -                             |
| Emergency Management Performance Grants  | 97.042                            | EMPG2021                               | 237,987              | -                             |
| Emergency Management Performance Grants  | 97.042                            | EMPGARPA                               | 80,825               | -                             |
| Subtotal Assistance Listing Number 97.042  |                                   |  | 410,540              | -                             |
| Homeland Security Grant Program  | 97.067                            | SHSGP 2020                             | 343,686              | -                             |
| Homeland Security Grant Program  | 97.067                            | SHSGP 2021                             | 312,033              | -                             |
| Homeland Security Grant Program  | 97.067                            | UASI2021                               | 369,878              | -                             |
| Subtotal Assistance Listing Number 97.067  |                                   |  | 1,025,597            | -                             |
| Subtotal Pass-Through  |                                   |  | 3,469,679            | -                             |
| Passed through Bay Area Urban Areas Security Initiatives (UASI)                  |                                   |  |                      |                               |
| Staffing for Adequate Fire and Emergency Response (SAFER)                        | 97.083                            | EMW-2019-FF-01742                      | 1,309,955            | -                             |
| Total U.S. Department of Homeland Security                                       |                                   |  | 4,779,634            | -                             |
| <b><u>U.S. Department of Housing and Urban Development</u></b>                   |                                   |  |                      |                               |
| Direct Programs:   |                                   |  |                      |                               |
| Community Development Block Grant/Entitlement Grants                             | 14.218                            | —                                      | 1,895,448            | 1,569,422                     |
| LOANS: Community Development Block Grant-Entitlement Grants                      | 14.218                            | —                                      | 4,145,709            | -                             |
| Subtotal Assistance Listing Number 14.218 and CDBG - Entitlement Grants Cluster  |                                   |  | 6,041,157            | 1,569,422                     |
| COVID-19 Emergency Solutions Grant Program                                       | 14.231                            | —                                      | 1,335,592            | -                             |
| Subtotal Assistance Listing Number 14.231  |                                   |  | 1,335,592            | -                             |
| HOME Investment Partnerships Program   | 14.239                            | —                                      | 94,216               | -                             |
| LOANS: HOME Investment Partnerships Program                                      | 14.239                            | —                                      | 13,358,624           | 437,168                       |
| Subtotal Assistance Listing Number 14.239  |                                   |  | 13,452,840           | 437,168                       |
| LOANS: Housing Opportunities for Persons with AIDS                               | 14.241                            | —                                      | 470,000              | -                             |
| Continuum of Care Program  | 14.267                            | —                                      | 405,802              | -                             |
| Total U.S. Department of Housing and Urban Development                           |                                   |  | 21,705,391           | 2,006,590                     |

**COUNTY OF MARIN**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2023**

| Federal Grantor/Pass-Through Grantor/Program Title                               | Federal Assistance Listing Number | Pass-Through Entity Identifying Number | Federal Expenditures | Expenditures to Subrecipients |
|--|-----------------------------------|--|----------------------|-------------------------------|
| <b><u>U.S. Department of the Interior</u></b>                                    |                                   |  |                      |                               |
| Direct Programs:   |                                   |  |                      |                               |
| National Fire Plan-Wildland Urban Interface Community Fire Assistance            | 15.948                            | —                                      | \$ 510,937           | \$ -                          |
| National Parks Service Conservation, Protection, Outreach and Education          | 15.954                            | —                                      | 90,915               | -                             |
| Subtotal Direct Programs   |                                   |  | <u>601,852</u>       | <u>-</u>                      |
| Total U.S Department of the Interior   |                                   |  | <u>601,852</u>       | <u>-</u>                      |
| <b><u>U.S. Department of Justice</u></b>   |                                   |  |                      |                               |
| Direct Programs:   |                                   |  |                      |                               |
| Coronavirus Emergency Supplemental Funding Program                               | 16.034                            | —                                      | 64,387               | -                             |
| Subtotal Assistance Listing Number 16.034  |                                   |  | <u>64,387</u>        | <u>-</u>                      |
| Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program | 16.590                            | —                                      | 211,283              | 211,283                       |
| State Criminal Alien Assistance Program  | 16.606                            | —                                      | 409,920              | -                             |
| Subtotal Direct Programs   |                                   |  | <u>685,590</u>       | <u>211,283</u>                |
| Passed through California Governor's Office of Emergency Services:               |                                   |  |                      |                               |
| Crime Victim Assistance  | 16.575                            | AT21020210                             | 32,999               | 32,999                        |
| Crime Victim Assistance  | 16.575                            | KC21050210                             | 82,540               | 45,795                        |
| Crime Victim Assistance  | 16.575                            | UV21060210                             | 87,691               | -                             |
| Crime Victim Assistance  | 16.575                            | VW21400210                             | 28,794               | -                             |
| Crime Victim Assistance  | 16.575                            | XC21040210                             | 80,388               | -                             |
| Crime Victim Assistance  | 16.575                            | AT 22030210                            | 52,202               | 49,767                        |
| Crime Victim Assistance  | 16.575                            | VW 22410210                            | 271,298              | -                             |
| Crime Victim Assistance  | 16.575                            | KC 22010210                            | 22,503               | 20,048                        |
| Crime Victim Assistance  | 16.575                            | XC 22050210                            | 43,858               | -                             |
| Crime Victim Assistance  | 16.575                            | UV 22010210                            | 76,493               | -                             |
| Subtotal Assistance Listing Number 16.575 and Pass-Through                       |                                   |  | <u>778,766</u>       | <u>148,609</u>                |
| Passed through State Department of Alcohol and Drug:                             |                                   |  |                      |                               |
| Drug Court Discretionary Grant Program   | 16.585                            | —                                      | 172,326              | -                             |
| Subtotal Pass-Through  |                                   |  | <u>172,326</u>       | <u>-</u>                      |
| Passed through Board of State and Community Corrections:                         |                                   |  |                      |                               |
| Edward Byrne Memorial Justice Assistance Grant Program                           | 16.738                            | BSCC 653-19                            | 60,815               | -                             |
| Subtotal Pass-Through  |                                   |  | <u>60,815</u>        | <u>-</u>                      |
| Total U.S. Department of Justice   |                                   |  | <u>1,697,497</u>     | <u>359,892</u>                |

**COUNTY OF MARIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2023**

| Federal Grantor/Pass-Through Grantor/Program Title   | Federal Assistance Listing Number | Pass-Through Entity Identifying Number | Federal Expenditures | Expenditures to Subrecipients |
|--|-----------------------------------|--|----------------------|-------------------------------|
| <b><u>U.S. Department of Transportation</u></b>  |                                   |  |                      |                               |
| Highway Planning and Construction Cluster:   |                                   |  |                      |                               |
| Highway Planning and Construction (Federal-Aid Highway Program)                              | 20.205                            | BPMP-5927(100)                         | \$ 58,850            | \$ -                          |
| Highway Planning and Construction (Federal-Aid Highway Program)                              | 20.205                            | BRLO-5927(094)                         | 3,829                | -                             |
| Highway Planning and Construction (Federal-Aid Highway Program)                              | 20.205                            | BRLS-5927(097)                         | 54,685               | -                             |
| Highway Planning and Construction (Federal-Aid Highway Program)                              | 20.205                            | BRLS-5927(099)                         | 50,536               | -                             |
| Highway Planning and Construction  | 20.205                            | ER-15J1(002)                           | 37,175               | -                             |
| Highway Planning and Construction  | 20.205                            | ER-15J1(004)                           | 66,924               | -                             |
| Highway Planning and Construction  | 20.205                            | ER-15J2(003)                           | 10,133               | -                             |
| Highway Planning and Construction  | 20.205                            | ER-15J7(102)                           | 202,298              | -                             |
| Highway Planning and Construction  | 20.205                            | ER-15J7(026)                           | 4,662                | -                             |
| Highway Planning and Construction  | 20.205                            | ER-15J7(108)                           | 1,379                | -                             |
| Highway Planning and Construction  | 20.205                            | ER-40A0(087)                           | 595,701              | -                             |
| Highway Planning and Construction  | 20.205                            | ER-40A0(088)                           | 9,900                | -                             |
| Highway Planning and Construction  | 20.205                            | ER-40A0(089)                           | 7,985                | -                             |
| Highway Planning and Construction  | 20.205                            | ER-40A0(090)                           | 20,229               | -                             |
| Highway Planning and Construction  | 20.205                            | ER-40A0(091)                           | 12,760               | -                             |
| Highway Planning and Construction  | 20.205                            | HSIPL-2927(122)                        | 347,811              | -                             |
| Highway Planning and Construction (Federal-Aid Highway Program)                              | 20.205                            | HSIPL-5927(112)                        | 8,456                | -                             |
| Highway Planning and Construction (Federal-Aid Highway Program)                              | 20.205                            | HSIPL-5927(115)                        | 19,328               | -                             |
| Highway Planning and Construction  | 20.205                            | HSIPLS-5927(126)                       | 6,350                | -                             |
| Highway Planning and Construction  | 20.205                            | HSIPSL-5927(127)                       | 339,446              | -                             |
| Highway Planning and Construction  | 20.205                            | HSIPSL-5927(129)                       | 23,629               | -                             |
| Highway Planning and Construction  | 20.205                            | STPL-5927(131)                         | 16,456               | -                             |
| Subtotal Assistance Listing Number 20.205  |                                   |  | 1,898,522            | -                             |
| Passed through California Office of Traffic Safety:  |                                   |  |                      |                               |
| Highway Safety Cluster: Minimum Penalties for Repeat Offenders for Driving While Intoxicated | 20.608                            | AL22011                                | 40,137               | -                             |
| Highway Safety Cluster: Minimum Penalties for Repeat Offenders for Driving While Intoxicated | 20.608                            | AL23015                                | 138,837              | -                             |
| Subtotal Assistance Listing Number 20.608  |                                   |  | 178,974              | -                             |
| Highway Safety Cluster:  |                                   |  |                      |                               |
| National Priority Safety Programs  | 20.616                            | DI22005                                | 103,435              | -                             |
| National Priority Safety Programs  | 20.616                            | DI23015                                | 288,530              | -                             |
| Subtotal Highway Safety Cluster  |                                   |  | 391,965              | -                             |
| Subtotal Pass-Through  |                                   |  | 570,939              | -                             |
| Total U.S. Department of Transportation  |                                   |  | 2,469,461            | -                             |

**COUNTY OF MARIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2023**

| Federal Grantor/Pass-Through Grantor/Program Title                                     | Federal Assistance Listing Number | Pass-Through Entity Identifying Number | Federal Expenditures | Expenditures to Subrecipients |
|--|-----------------------------------|--|----------------------|-------------------------------|
| <b><u>U.S. Department of the Treasury</u></b>  |                                   |  |                      |                               |
| Direct Programs:   |                                   |  |                      |                               |
| Emergency Rental Assistance Program  | 21.023                            | —                                      | \$ 2,616,135         | \$ -                          |
| Subtotal Assistance Listing 21.023 and Direct Programs                                 |                                   |  | <u>2,616,135</u>     | <u>-</u>                      |
| Total U.S. Department of Treasury  |                                   |  | <u>2,616,135</u>     | <u>-</u>                      |
| <b><u>U.S. Election Assistance Commission</u></b>                                      |                                   |  |                      |                               |
| Passed through the California State Elections Office:                                  |                                   |  |                      |                               |
| HAVA Section 301 Voting Systems Program and Certification of HAVA Title III Compliance |                                   |  |                      |                               |
| Total U.S. Election Assistance Commission  | 90.401                            | 21G30110                               | 18,039               | -                             |
| Subtotal Pass-Through  |                                   |  | <u>18,039</u>        | <u>-</u>                      |
| Total Election Assistance Commission   |                                   |  | <u>18,039</u>        | <u>-</u>                      |
| Total Expenditures of Federal Awards   |                                   |  | <u>\$ 88,122,939</u> | <u>\$ 2,945,344</u>           |

**COUNTY OF MARIN  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2023**

**NOTE 1: REPORTING ENTITY**

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal award programs of the County of Marin, except for those activities of the *Housing Authority of the County of Marin* and the *Marin County Transit District*. The County of Marin's reporting entity is defined in Note 1 to the County's basic financial statements. Federal awards received directly from federal agencies, as well as federal awards passed through other government agencies, are included in the schedule. The *Housing Authority of the County of Marin* and the *Marin County Transit District* are component units of the County. Separate basic financial statement reports have been issued for the *Housing Authority of the County of Marin* and the *Marin County Transit District* by other auditors.

The information in this Schedule is presented in accordance with the requirements of 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Because the Schedule presents only a selected portion of the operations of the County of Marin, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County of Marin.

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

| Entity                                   | Federal<br>Expenditures |
|--|-------------------------|
| Housing Authority of the County of Marin | \$ 75,582,332           |
| Marin County Transit District            | 6,132,181               |

**NOTE 2: BASIS OF ACCOUNTING**

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

**NOTE 3: ASSISTANCE LISTING NUMBERS**

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

**NOTE 4: INDIRECT COST RATE**

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

**COUNTY OF MARIN  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2023**

**NOTE 5: PASS-THROUGH ENTITIES' IDENTIFYING NUMBER**

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

**NOTE 6: DEPARTMENT OF AGING FEDERAL/STATE SHARE**

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

| Federal Grantor / Pass-Through Grantor / Program Title                        | Federal Assistance Listing Number | Expenditures |              |
|---|-----------------------------------|--------------|--------------|
|   |                                   | State        | Federal      |
| <b>U.S. Department of Health and Human Services</b>                           |                                   |              |              |
| <i>Passed through California Department of Aging:</i>                         |                                   |              |              |
| Title VII - Programs for Prevention of Elder Abuse, Neglect, and Exploitation | 93.041                            | \$ -         | \$ 3,693     |
| Title VII - Long Term Care Ombudsman Services for Older Individuals           | 93.042                            | -            | 35,084       |
| Title IIID - Disease Prevention and Health Promotion Services                 | 93.043                            | -            | 44,339       |
| Title IIIB - Grants for Supportive Services and Senior Centers                | 93.044                            | 104,559      | 445,996      |
| Title III C1 - Nutrition Services   | 93.045                            | 81,539       | 89,025       |
| Title III C2 - Nutrition Services   | 93.045                            | 450,206      | 509,494      |
| Title III E - National Family Caregiver Support                               | 93.052                            | -            | 166,234      |
| Nutrition Services Incentive Program  | 93.053                            | -            | 56,714       |
| Administration - General Fund Baseline Administration APGA                    |                                   | 100,000      | -            |
| Administration - Informational - Federal Title IIIB APAD                      |                                   | -            | 51,315       |
| Administration - Informational - Federal Title IIIC1 APAD                     |                                   | -            | 49,100       |
| Administration - Informational - Federal Title IIIC2 APAD                     |                                   | -            | 45,943       |
| Administration - Informational - Federal Title IIIE APAD                      |                                   | -            | 21,711       |
| Ombudsman - PHL & C   |                                   | 3,113        | -            |
| Ombudsman - SHFCPA  |                                   | 18,280       | -            |
| Ombudsman - SNF Quality & Accountability                                      |                                   | 14,785       | -            |
| Total   |                                   | \$ 772,482   | \$ 1,518,648 |



**COUNTY OF MARIN  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2023**

**NOTE 7: LOANS WITH CONTINUING COMPLIANCE REQUIREMENTS**

Outstanding federally-funded program loans, with continuing compliance requirements, carried balances as of June 30, 2023, as follows:

| Federal Assistance Listing | Program Title                               | SEFA<br>June 30, 2023 | FY 22-23<br>Activity | County Balance<br>June 30, 2023 |
|----------------------------|---|-----------------------|----------------------|---------------------------------|
| 14.218                     | Community Development Block Grants          |                       |                      |                                 |
|                            | Entitlement Grants                          | \$ 4,145,709          | \$ -                 | \$ 4,145,709                    |
| 14.239                     | HOME Investment Partnerships Program        | 13,358,624            | -                    | 13,358,624                      |
| 14.241                     | Housing Opportunities for Persons with AIDS | 470,000               | -                    | 470,000                         |
|                            |   | <u>\$ 17,974,333</u>  | <u>\$ -</u>          | <u>\$ 17,974,333</u>            |

**COUNTY OF MARIN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2023**

***Section I – Summary of Auditors’ Results***

**Financial Statements**

1. Type of auditors’ report issued: Unmodified
2. Internal control over financial reporting:
- Material weakness(es) identified? \_\_\_\_\_ yes        x   no
  - Significant deficiency(ies) identified?   x   yes      \_\_\_\_\_ none reported
3. Noncompliance material to financial statements noted? \_\_\_\_\_ yes        x   no

**Federal Awards**

1. Internal control over major federal programs:
- Material weakness(es) identified? \_\_\_\_\_ yes        x   no
  - Significant deficiency(ies) identified? \_\_\_\_\_ yes        x   none reported
2. Type of auditors’ report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? \_\_\_\_\_ yes        x   no

***Identification of Major Federal Programs***

| <b>Assistance Listing Number(s)</b> | <b>Name of Federal Program or Cluster</b> |
|-------------------------------------|---|
| 14.218                              | Community Block and Development Grants    |
| 14.239                              | Home Investments Partnerships Program     |
| 93.558                              | Temporary Assistance to Needy Families    |
| 93.658                              | Foster Care Title IV                      |
| 93.778                              | Medical Assistance Program                |

Dollar threshold used to distinguish between Type A and Type B programs: \$ 2,643,688

Auditee qualified as low-risk auditee? \_\_\_\_\_ yes        x   no

**COUNTY OF MARIN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2023**

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***Section II – Financial Statement Findings***

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**2023 – 001 Reconciliation of Accounts Receivable**

**Type of Finding:** Significant Deficiency in Internal Control over Financial Reporting

**Condition:** During the audit, it was discovered that prior year revenues were recognized for accounts receivable balances not received within the availability period. Additionally, there were accounts receivable balances that were received in prior years that were improperly recorded to revenues as opposed to offsetting the accounts receivable balances.

**Criteria or specific requirement:** County departments should have process and controls in place for appropriately tracking accounts receivable and applying cash receipts to ensure that revenues and receivables are properly supported and reported in the financial system in the correct period.

**Effect:** The following misstatements were detected as a result of audit procedures and were corrected within the County's financial statements:

- Prior period adjustments to adjust for revenues that were not received within the availability period in the prior year in the amount of \$2,045,175 in the General Fund and \$3,233,646 in the Health and Human Services Operating Fund.
- Prior period adjustments to reduce the balance of receivables and fund balance in the amount of \$1,862,220 in the General Fund and \$3,629,646 in the Health and Human Services Operating Fund for amounts that should not have been included in accounts receivable and revenues in prior years.
- Prior period adjustment to reduce loans receivable and fund balance in the amount of \$1,314,494 in Other Governmental Funds to adjust loans receivable for amounts received in prior years.
- Receivables and unavailable revenue are understated by \$193,149, in the Health and Human Services Operating Fund.
- Receivables and unavailable revenue are overstated by \$993,261, in the General Fund.

**Cause:** The County did not have proper controls in place to reconcile accounts receivable and apply cash receipts appropriately to those receivables as well as identify timely that accounts receivable balances were not received within the availability period.

**Recommendation:** County departments should develop appropriate processes and controls over accounts receivable to allow for accurate tracking and reconciliation of accounts receivable from initial record of receivables and revenue recognition, through final cash receipt and offset of the related receivables.

**Views of responsible officials and planned corrective actions:** The County concurs with the recommendation.

**COUNTY OF MARIN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2023**

**2023 – 002 Accounts Payable**

**Type of Finding:** Significant Deficiency in Internal Control over Financial Reporting

**Condition:** During the audit, it was discovered that certain expense balances were not accrued as payables at year-end.

**Criteria or specific requirement:** County departments should have process and controls in place for appropriately tracking accounts payable ensure that expenses and payables are properly supported and reported in the financial system, in the correct period.

**Effect:** The following misstatements were detected as a result of audit procedures and were corrected within the County's financial statements:

- Audit adjustment to record additional accounts payables and expenses of \$1,430,168 in the Health and Human Services Operating Fund.

**Cause:** The County did not have proper controls in place to capture all accounts payable at year-end.

**Recommendation:** County departments should develop appropriate processes and controls over the accrual of accounts payable and expenditures to ensure all year-end accrual are recorded in the correct period for financial reporting.

**Views of responsible officials and planned corrective actions:** The County concurs with the recommendation.

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***Section III – Findings and Questioned Costs – Major Federal Programs***

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



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