

**SONOMA COUNTY FIRE DISTRICT**

Sonoma, California

Single Audit Report  
With  
Independent Auditor's Report

For the Year Ended June 30, 2022

SONOMA COUNTY FIRE DISTRICT

Single Audit Report  
For the Year Ended June 30, 2022

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Blomberg & Griffin Accountancy Corporation  
Certified Public Accountant

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY UNIFORM GUIDANCE**

To the Board of Directors  
Sonoma County Fire District  
Sonoma, California

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

***Opinion***

We have audited Sonoma County Fire District (the District) compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of the District major federal programs for the year ended June 30, 2022. The District major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Sonoma County Fire District 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 other major federal programs for the year ended June 30, 2022.

***Basis for Opinion***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Schedule section of our report. We are required to be independent of Sonoma County Fire District and to meet our other ethical responsibilities, in accordance with the 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 audit opinion.

We are required to be independent of the District 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 District compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for the preparation and fair presentation of the schedule in accordance with accounting principles generally accepted in the United States of America and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedule that is free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibilities for the Audit 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 District 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 generally accepted auditing standards, *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 District compliance with the requirements of each major federal program as a whole

In performing an audit in accordance with generally accepted auditing standards, *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 misstatement of the schedule, 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 amounts and disclosures in the schedule.
- Obtain an understanding of Sonoma County Fire District 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 Sonoma County Fire District 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, significant audit findings, and certain internal control-related matters 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 Auditor's 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 Sonoma County Fire District as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We have issued our report thereon dated March 14, 2023, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.



Blomberg & Griffin, A.C.

Stockton, California

March 16, 2023

**SONOMA COUNTY FIRE DISTRICT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended June 30, 2022**

<u>Federal Grantor/Office/Pass-Through Grantors/ Program or Cluster Title/Project Name</u>	<u>Federal ALN</u>	<u>Award Number</u>	<u>Total Federal Expenditures</u>
<b>U.S. Department of Homeland Security - Federal Emergency Management (FEMA)</b>			
<b>Direct Programs</b>			
Staffing for Adequate Fire and Emergency Response (SAFER)	97.083	EMW-2016-FF-00230	\$ 303,866
Subtotal for 97.083 SAFER			<u>303,866</u>
Subtotal Disaster Cluster Direct Programs			<u>303,866</u>
Total for Direct Programs			<u>303,866</u>
<b>Pass-Through Programs from California Governor's Office of Emergency Services:</b>			
<b>Disaster Grants:</b>			
Federal Public Assistance	97.036	(1) FEMA-5295-FM-CA	532,180
Federal Public Assistance	97.036	(1) FEMA-4558-DR-CA	122,256
Federal Public Assistance	97.036	(1) FEMA-5295-DR-CA	72,203
Subtotal for 97.036 Federal Public Assistance			<u>726,639</u>
Fire Management Assistance Grant (FMAG)	97.046	FEMA-4569-DR-CA	188,394
Fire Management Assistance Grant (FMAG)	97.046	FEMA-4558-DR-CA	326,634
Fire Management Assistance Grant (FMAG)	97.046	FEMA-4558-DR-CA	21,615
Subtotal for 97.046 Fire Management Assistance Grant			<u>536,643</u>
Total Pass-Through California Governor's Office of Emergency Services			<u>1,263,282</u>
<b>Total U.S. Department of Homeland Security - Federal Emergency Management (FEMA)</b>			<u>1,567,148</u>
<b>Total Expenditures of Federal Awards</b>			<b>\$ <u>1,567,148</u></b>

(1) Audited as major program

Note: There were no federal grants passed-through to subrecipients  
The amounts reported in expenditures of federal awards occurred in prior fiscal years

**SONOMA COUNTY FIRE DISTRICT**  
**Notes to Schedule of Expenditures of Federal Awards**  
**For the Years Ended June 30, 2022**

**NOTE 1 – REPORTING ENTITY**

Sonoma County Fire District (the District) received federal awards directly from the U.S. Department of Homeland Security and pass-through from California Governor’s Office of Emergency Service. The total amount of such award is included on the Schedule of Expenditures of Federal Awards (SEFA). The District financial statement audit Note I, defines the reporting entity and provides a summary of significant accounting policies.

**NOTE 2 – BASIS OF PRESENTATION**

The accompanying SEFA includes all federal grants and contracts of the Corporation that had activity during the year ended June 30, 2022. The information in the SEFA is presented in accordance with the 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), wherein certain types of expenditures are not allowed or are limited as to reimbursement. The District has elected not to use 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

**NOTE 3 – RELATIONSHIP TO FEDERAL FINANCIAL REPORTS**

Total expenditures amount reported in the accompanying SEFA agree with the total expenditure’s amounts reported in the related federal financial reports in all material respects. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited to reimbursements.

**NOTE 4 – ASSISTANCE LISTING NUMBERS (ALN)**

The Assistance Listing numbers included in the accompanying SEFA were determined based on the program name, review of grant contract information, and the office of Management and Budget’s Assistance Listing numbers. The District has included in the SEFA the identifying numbers for pass-through grants when such information has been provided by the pass-through entities.

**NOTE 5 – OTHER INFORMATION**

The District received other federal assistance from the cooperative agreement from the Forest Service, Department of Agriculture in the amount of \$106,717. This cooperative agreement is trackable under the program number 10.703. Due to the complexity of agreements, these programs are excluded from the coverage under 2 CFR 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. The cooperative agreements are exempt from the Federal Grants and Cooperative Agreements Act of 1977 (FGCA) by OMB waiver dated March 4, 1981.

**SONOMA COUNTY FIRE DISTRICT**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
For the Year Ended June 30, 2022

**I SUMMARY OF AUDITORS' RESULTS**

**FINANCIAL STATEMENTS:**

Type of auditor's report issued: Unmodified

**Internal control over financial reporting:**

- |   |         |             |  |
|---|---------|-------------|--|
| 1) Material weakness (es) identified?   | ___ Yes | <u>X</u> No |  |
| 2) Significant deficiency (ies) identified that are not considered to be material weakness? | ___ Yes | <u>X</u> No |  |
| 3) Non-compliance material to financial statements noted?                                   | ___ Yes | <u>X</u> No |  |

**FEDERAL AWARDS:**

Internal control over major program:

- |   |         |             |  |
|---|---------|-------------|--|
| 1) Material weakness (es) identified?   | ___ Yes | <u>X</u> No |  |
| 2) Significant deficiency (ies) identified that are not considered to be material weakness? | ___ Yes | <u>X</u> No |  |

Type of auditor's report issued on compliance for major programs Unmodified

- |   |         |             |  |
|---|---------|-------------|--|
| 1) Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance? | ___ Yes | <u>X</u> No |  |
|---|---------|-------------|--|

**Identification of major programs:**

<u>Assistance Listing Number(s)</u> 97.036	<u>Name of Federal Program or Cluster</u> Disaster Grants - Federal Public Assistance
---	--

Dollar threshold used to distinguish between type A and type B programs: \$750,000 Federal

- |  |         |             |  |
|--|---------|-------------|--|
| Auditee qualified as low-risk auditee? | ___ Yes | <u>X</u> No |  |
| Prior year findings                    | ___ Yes | <u>X</u> No |  |

**II FINANCIAL STATEMENT FINDINGS**

There were no financial statement findings for the year ended June 30, 2022.

**III FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

There were no federal award findings and questioned costs noted for the year ended June 30, 2022.