



A Tradition of Stewardship
A Commitment to Service

NAPA COUNTY GRAND JURY

2010-2011

Final Report on

**NAPA COUNTY'S FINANCIAL
GATEKEEPER
THE AUDITOR-CONTROLLER**

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NAPA COUNTY GRAND JURY
P.O. BOX 5397
NAPA, CALIFORNIA 94581

May 25, 2011

The Honorable Stephen T. Kroyer
Presiding Judge
Superior Court of the State Of California
County of Napa
825 Brown Street
Napa, CA 94559

Re: 2010-2011 Napa County Grand Jury Final Report on the Napa County Auditor-Controller's Department

Dear Judge Kroyer:

Pursuant to Section 933(a) of the California Penal Code, the 2010-2011 Napa County Grand Jury submits to you its final report on the Napa County Auditor-Controller's Department. Our investigation of this subject was conducted in a manner consistent with the California Penal Code, this Court's Charge, and the historic role of the Grand Jury, to protect the interests of the residents of Napa County.

This is the sixth in a series of final reports we will be issuing before the term ends. I would like to acknowledge the hard work and dedication of the Grand Jurors, which our report reflects. It is a privilege and a pleasure to work with them.

Respectfully submitted,

A handwritten signature in cursive script that reads "Judith Bernat".

Judith Bernat
Forewoman
2010-2011 Napa County Grand Jury



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NAPA COUNTY GRAND JURY
P.O. BOX 5397
NAPA, CALIFORNIA 94581

To the Residents of Napa County:

In order to fulfill the Grand Jury's mandate to investigate all local government agencies, to assure they are being administered efficiently, honestly, and in the best interest of Napa County residents, the 2010-2011 Grand Jury investigated the Napa County Auditor-Controller's office.

California Penal Code Sections 919 (a) and 919 (b) mandate the Grand Jury to annually inspect detention facilities within the County. The 2010-2011 Grand Jury found that the Napa County Auditor-Controller's Department (A-C) demonstrates commendable diligence in maintaining complete accounting records of all departments within Napa County. The independent audit process is in place and working effectively. The Grand Jury recognizes the professionalism of this County department. The strict use by the A-C of federal and state guidelines, together with continuing training programs, assures the public of well-managed and secure controls.

The Grand Jury made five recommendations. The first recommends that the County departments use the Cal-Card. The second recommends that the Peoplesoft© "Procure to Pay" process be fully configured and implemented for use by all County Departments by the end of the 2011/2012 fiscal year. The third recommendation is the Auditor-Controller's Department consolidates the chart of accounts to 500 or less. The fourth and fifth recommendations are the Auditor-Controller's Department publish an annual printed summary providing a brief overview of the County's financial condition and include it on the County's website.

The Napa County Office of County Counsel has reviewed this final report. The Napa County Superior Court Presiding Judge, pursuant to California Penal Code Section 933 (a), has found that this report complies with California Penal Code Part 2 Title 4. This report has been accepted and filed as a public document by the County Clerk.

Copies of this report are available for review in the Napa City-County Library and online at www.napa.courts.ca.gov. Follow the link to Grand Jury.

We hope you find this report informative.

It is an honor and privilege to serve on the 2010-2011 Grand Jury.

Respectfully submitted,

The 2010-2011 Napa County Grand Jury

NAPA COUNTY'S FINANCIAL GATEKEEPER THE AUDITOR-CONTROLLER

SUMMARY

California Penal Code Section 925 authorizes the Grand Jury to investigate and report on the operations, accounts, and records of the officers, departments, and functions of a county. The 2010-2011 Napa County Grand Jury, as a function of its charge to investigate and report to the residents of Napa County regarding their local government departments and entities, conducted an investigation of the Napa County Auditor-Controller's Department (A-C). The last investigative report of the A-C was published by the 2003-2004 Grand Jury.

Because the A-C is required to maintain the financial integrity of Napa County, the Grand Jury reviewed the department's policies, systems and procedures. Areas of investigation included interviews with personnel from the A-C, the Purchasing Department, and the Information Technology Services Department (ITS), as well as an ITS tour of the area housing the County's computer mainframe. Additional information was provided by researching other counties' use of CAL-CARD, a state sponsored credit card used for County purchases and services. The Grand Jury also interviewed and received information from the independent auditor who is contracted by the Board of Supervisors (BOS).

The Grand Jury's review found that the A-C demonstrates commendable diligence in maintaining complete accounting records of all departments within Napa County. The independent audit process is in place and working effectively. The Grand Jury recognizes the professionalism of this County department. The strict use by the A-C of federal and state guidelines, together with continuing training programs, assures the public of well-managed and secure controls.

BACKGROUND

The 2010-2011 Napa County Grand Jury investigated the A-C. The 2003-2004 Grand Jury's investigative report found that the A-C staff did not have the necessary training to implement the new version of the PeopleSoft® software. The 2010-2011 Grand Jury discovered that staff training on PeopleSoft® is adequate, but there are still processes of the PeopleSoft® software which are not being fully utilized. One under-utilized process is "Procure to Pay" which streamlines the operations of the A-C and the Purchasing Manager.

The A-C's statutory mandates are found in the California Government Code beginning with Sections 26900. The Auditor-Controller is the elected chief financial officer of the County and is responsible for maintaining the accounts of County government, Joint Powers Authorities (JPAs) and various Special Districts. The Auditor-Controller has described the mandate of that office as follows:

To maintain the financial integrity of Napa County by effectively providing oversight through accounting policies, procedures, systems, internal audits for the benefit of County Departments, JPAs, Special Districts, and the residents of Napa County. Those responsibilities include:

- allocating property taxes;
- processing payments and payroll for the County, JPAs, and Special Districts;
- managing County bond issuances;
- maintaining County financial records and ensuring compliance with Generally Accepted Accounting Principles;
- preparing financial reports for the County, State, and Federal authorities;
- compiling and monitoring the County's budgeted revenues and appropriations;
- performing internal audits of County departments; and
- providing accounting services and support to JPAs and Special Districts.

There are approximately 20 accounting personnel staffing the A-C office (See Appendix I). The last three A-C operating budgets were as follows:

- 2008-2009 \$2,765,703
- 2009-2010 \$2,632,807
- 2010-2011 \$2,601,348

DISCUSSION

The A-C receives, enters, processes, tracks, accounts for, and publishes a large amount of data for each County department and other County entities in its course of daily activities.

Department Policies and Procedures

Periodic internal audits are conducted by the A-C in order to provide oversight for the management of Napa County's financial policies and procedures. Each year a Comprehensive Annual Financial Report (CAFR) is prepared and made available to the public.

As required by law, an independent auditor is also contracted by the Napa County BOS to provide an annual audit. The County contracts with an auditor for a three-year contract which allows for two extensions, one year each. At the end of the contract a new request for proposal is put out to bid. A report is subsequently presented to the BOS for approval. The independent auditor's report becomes part of the CAFR and also provides the County with a Single Audit Report concerning federal awards. The auditor uses government auditing standards which are the same as those used for private business audits. The Auditing Standards Board, a unit of the American Institute of Certified Public Accountants, issues these auditing standards.

All County departments are reviewed by the independent auditor. Specific departments are then chosen to be audited in more detail. In addition, the A-C can request this auditor to audit other entities within the A-C accounting purview, e.g., JPAs and Special Districts. Examples of some recent independent audits of other entities chosen by the A-C include:

- Napa County Flood Protection and Watershed Authority
- Napa County Flood Control District
- Napa In-Home Support Services
- Napa Local Area Formation Commission (LAFCO)
- Napa-Vallejo Waste Management Authority
- Upper Valley Waste Management Authority
- Napa Parks District
- Napa Sanitation District

There are approximately 3500 accounts in the A-C's chart of accounts. The Chart of Accounts includes, but is not limited to, customers, vendors, accounts payable, accounts receivable, payroll and expenses. A review and consolidation to reduce the number of accounts is being performed with a goal of reaching less than 500 accounts.

Grant Procedures of the County

The State of California is the source of most grants and most of those funds originate from the federal government. County department heads initiate the process by completing a proposed Grant Application which is submitted to the County Executive Office (CEO) for review and preliminary approval. Upon preliminary approval each department head submits the application to County Counsel and the Auditor-Controller for their approval before resubmitting to the CEO.

Once the grant application is approved by the CEO, County Counsel and the Auditor-Controller, the department head submits the completed application to the appropriate agency. When the granting agency notifies the department that the grant has been approved for funding, the department head requests that the item be put on the next possible BOS agenda for approval of the proposed contract. After the BOS approval, the Clerk of the Board of Supervisors processes the appropriate contractual documents.

The County does not offer grant application writing and procedure training. No formal training is available and County employees must rely on on-the-job training at the County level or from private seminars. However, there usually is someone within each department with some grant writing experience who can write the application or provide assistance. If necessary, assistance can be requested from the A-C. The granting agency prioritizes the grants requested based on the written narrative, how the grant will be used, and the critical needs of the department.

During the independent audit of the various grant fund records of the A-C, findings of items that need correction in order to be in compliance with the government regulations are listed. If a finding is not corrected, it will be repeated in the next annual Single Audit Report. The independent audit process is in place and working effectively.

American Recovery and Reinvestment Act

As reported by the 2009-2010 Grand Jury, funds received by Napa County through the American Recovery and Reinvestment Act of 2009 (ARRA) are processed by the A-C. The ARRA program (also called the federal stimulus program) is ongoing in Napa County in 2011. Some of these projects include the following County entities: Lake Berryessa Resort Improvement District, Public Works, Health and Human Services, Alcohol and Drug Services. The 2010-2011 Grand Jury learned that these federally funded grant projects are expected to be completed by the end of 2011 or shortly thereafter. Updates are provided on the

County website <http://www.countyofnapa.org/Auditor/> on a quarterly basis (See Appendix II).

Computer Software

The County uses PeopleSoft® software, a computer accounting program, for most of its data processing functions. This system is heavily engaged in the everyday operations of financial controls including travel and expense management, asset life cycle management, timekeeping and payroll procedures, chart of accounts, and accounts payables. PeopleSoft® was designed to provide comprehensive business solutions to increase productivity, accelerate performance, and lower the cost of doing County business. This system allows access to all business functions. Although this is a comprehensive program, Human Resources uses different software which is not part of the PeopleSoft® program. The other software program is more user friendly for the Human Resources' personnel.

Computer Mainframe Location

The Grand Jury investigation discovered that both the County's mainframe computer and the A-C are located in the lower level of the County Administration building on Third Street in Napa. A concern by staff about flooding of this lower level area was eliminated by examination of flood maps, including the City of Napa's New Flood Hazard Map, which shows this county building is not in the flood plain or floodway (See Appendix III).

Methods and Procedures of Purchasing

The Grand Jury's investigation of purchasing practices within the County departments revealed that personal credit cards are used for purchases. A State sponsored credit card program, CAL-CARD, is used by other counties throughout the State to acquire goods and services. Using the CAL-CARD would effectively save the County time and money by tracking department and vendor purchases.

CAL-CARD can be used as a supplemental tool for approved departmental expenses which are more efficiently acquired by credit card, or as a tool to do business with vendors that do not accept purchase orders. The CAL-CARD program would require a County assigned Agency Program Administrator (APA) to coordinate the program with US Bank that issues the card (VISA). The APA would oversee the issuance of the CAL-CARDS, the credit amount allowed on each card, and monitor the program to ensure County policies relating to the card are being followed.

Although the County A-C is responsible for paying and accounting for the County's financial obligations, it is the CEO who is responsible for authorizing

and controlling the County's expenditures. Some department heads would like the County to begin using CAL-CARD. Until recently, the CEO has been slow to facilitate the implementation of this card for County purchases. However, currently the policies and procedures for the use of the CAL-CARD are being developed and will be brought to the BOS for approval. The A-C's goal is to have a pilot program in place by the end of the calendar year 2011.

In January 2011, the BOS adopted a new Purchasing Policy Manual to be used by County departments. A summary of information from that manual is shown as Appendix IV.

"Procure to Pay"

The Grand Jury's investigation found County departments have the "Procure to Pay" process available in the PeopleSoft® software. Substantial parts of this process are not being used. This process facilitates the entire procurement procedure from issuing a requisition and obtaining approval, to issuing the purchase order, verifying receipt of the order and issuing payment electronically. This is accomplished by what is termed "electronic approval routing" with the assistance of document imaging. All documents, approvals, and procedures are accomplished and retained in the County computer. This process eliminates the requirement to "go find the document in a file cabinet" by having it electronically available on demand, saving time, money and paper. This process also incorporates electronic fund transfers as a significant means of paying vendors.

To make the "Procure to Pay" process operational, personnel from Purchasing, CEO, ITS, and A-C must design requisition workflows to fit the County's purchasing policy and procedures. The process then can be configured for local operations.

Once this "Procure to Pay" process is fully operational, which is anticipated to be sometime in 2012, it would facilitate purchasing in all County departments and would simplify the A-C's accounting process. Until the process is adopted in its entirety and all department personnel are trained in its function, a purchase order form has been developed and implemented for all purchases of less than \$1000. Early in the Grand Jury's investigation, department purchases for less than \$1,000 were processed without uniformity or clear account tracking.

Published Accounting Reports

Two current financial documents for Napa County are the Final Budget for 2010-2011 (810 pages) and the CAFR for June 30, 2010 (203 pages). These reports and other documents can be found on the County's website:

<http://www.countyofnapa.org/Auditor/> under the title “Current Financial Information.”

A brief publication summarizing current Napa County's budget, financial conditions, and issues of importance would provide the public with a quick source of information. Examples of possible summary topics are: county services, financial summary, financial trends, county revenues, debt rating, county expenditures by function, and budget review. A summary such as this is published by a neighboring county auditor-controller for the residents of that county.

FINDINGS

The 2010-2011 Grand Jury finds that:

- F1. The County does not provide formal training for grant procedures and application writing.
- F2. The A-C is using an excessive number of accounts (about 3500) in its chart of accounts.
- F3. Personal credit cards are being used for some purchases by Napa County employees.
- F4. The County is not using CAL-CARD.
- F5. The “Procure to Pay” process of PeopleSoft® is under-utilized.
- F6. The A-C does not publish a brief summary of the County’s financial condition.
- F7. The Napa County Administration Building on Third Street is not in the current flood plain.

RECOMMENDATIONS

The 2010-2011 Grand Jury recommends that:

- R1. County departments start to use Cal-CARD.
- R2. The PeopleSoft® “Procure to Pay” process be fully configured and implemented for use by all County Departments by the end of the fiscal year 2011-2012.
- R3. The A-C implement a consolidated chart of accounts of 500 or less within one year.

- R4. The A-C publish an annual printed summary providing a brief overview of the County’s financial condition within one year.
- R5. The A-C include on the County’s website an annual summary providing a brief overview of the County’s financial condition within one year.

REQUEST FOR RESPONSES

Pursuant to Penal Code Section 933.05, the Grand Jury requests responses from the following individuals:

- The Auditor-Controller of the County of Napa: F1, F2, F3, F4, F5, F6; R1, R2, R3, R4, R5.
- The Executive Officer of the County of Napa: F1, F3, F4; R1.
- The Director of the Information Technology Services Department of the County of Napa: F5; R2.
- The Director of the Public Works Department of the County of Napa: F7.
- The Purchasing Manager of the County of Napa: F3, F4, F5; R1, R2.

COMMENDATION

The A-C demonstrates commendable diligence in maintaining complete accounting records of all departments within Napa County. The Grand Jury also recognizes the talents and professionalism of this County department.

GLOSSARY

A-C – County of Napa Auditor-Controller’s Department

APA – Agency Program Administrator

ARRA – American Recovery and Reinvestment Act

CAFR – Comprehensive Annual Financial Report

CEO – County Executive Office

ITS – Information Technology Services

JPA – Joint Powers Authority

PeopleSoft® – software used by County departments

"Procure to Pay" – a process in PeopleSoft® used for purchasing

METHODOLOGY

Information for this investigation was gathered through numerous interviews, document analysis and Internet research.

Interviews conducted included personnel from:

- County of Contra Costa, Purchasing Department
- County of Napa, A-C Department
- County of Napa, ITS Department
- County of Napa, Purchasing Department
- County of Sonoma, A-C Department
- Gallina LLP, Certified Public Accountants, independent auditor

Field trip taken:

- ITS personnel provided the Grand Jurors with a tour of the site housing the County's computer mainframe equipment.

Documents and Websites reviewed:

- American Recovery and Reinvestment Act Funding Award
- California Government Code, Sections 26900
- California Penal Code, Section 925
- City of Napa's New Flood Hazard Map
- County of Contra Costa, Procurement Card Program
- County of Napa, A-C Department Organizational Chart
- County of Napa, Agreement No. 7239, Professional Services Agreement, for Audit
- County of Napa, Final Budget, Fiscal Years 2008/09, 2009/10, 2010/11
- County of Napa, Purchasing Policy Manual, January 13, 2011
- County of Napa, Request For Proposals for Professional Auditing Services, March 2, 2011
- County of Sonoma, CAL-CARD Program

- County of Sonoma, “Citizens’ Report,” a financial information brochure
- Gallina LLP, Certified Public Accountants, CAFR, Independent Auditor's Report 2010-2011
- Gallina LLP, Certified Public Accountants, County of Napa Single Audit Reports for fiscal years 2009/10 and 2010/11
- www.countyofnapa.org
- www.recovery.gov
- www.sonoma-county.org

APPENDIX

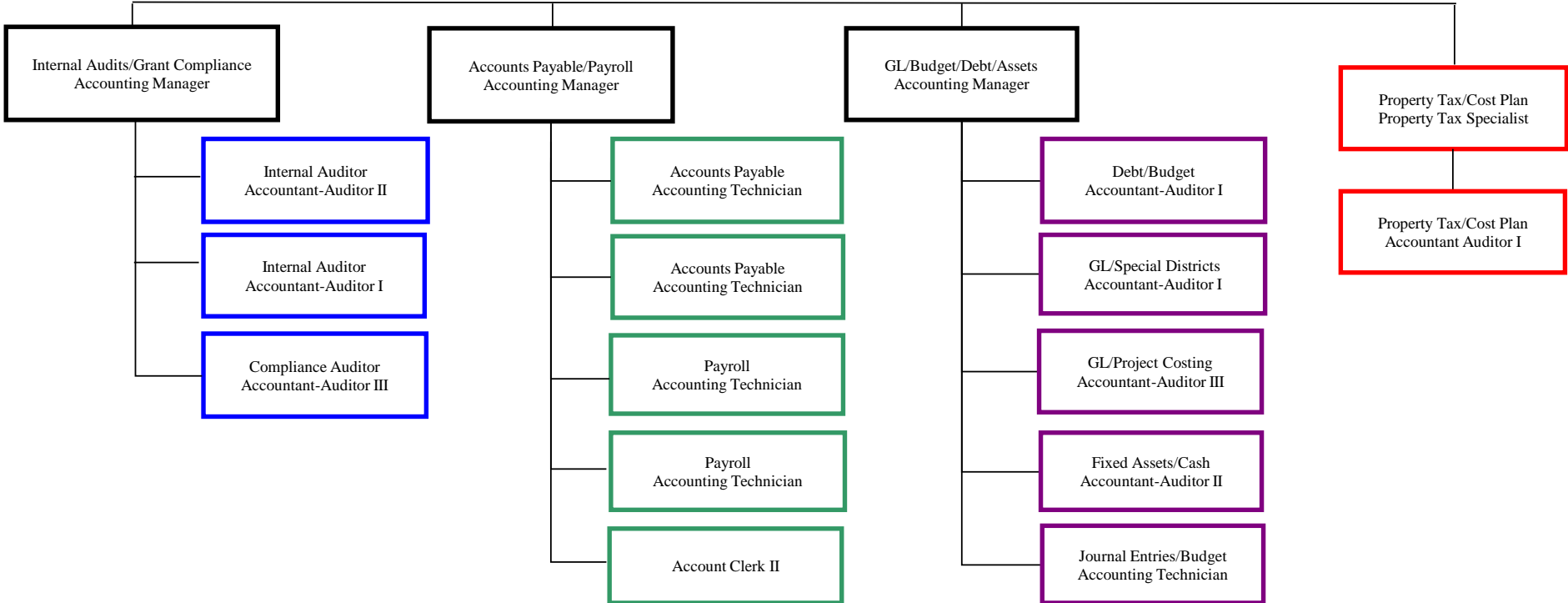
- I. Napa County, A-C Organizational Chart, 2010
- II. Napa County, ARRA Report, December 31, 2010
- III. City of Napa, New Flood Hazard Map
- IV. Summary from Napa County Purchasing Policy Manual, January 13, 2011

NAPA COUNTY AUDITOR-CONTROLLER'S DEPARTMENT
Effective May 17, 2010

Auditor-Controller

Administrative Support Tech

Assistant Auditor-Controller



- Support Staff
- Internal Audits/Grant Compliance
- Accounts Payable/Payroll
- Accounting/Financial Reporting/Budgeting
- Property Tax/Cost Plan
- Management

NAPA COUNTY - AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA) FUNDING AWARDED **UPDATED: 12/31/2010**

ID	Department	Program Name	Project Description	Awarded *	Payments Received **	Project Status
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REIMBURSABLE GRANTS

Reimbursable grants are those which the County receives payment after the expenditures have been incurred and claimed to the State.

1.1	Lake Berryessa Resort Improvement District	Safe Drinking Water State Revolving Fund: Water Treatment Plant Project	Replacement of the District's water treatment plant to maintain compliance with safe drinking water standards.	\$ 1,737,957	\$ 596,852	In progress
1.2	District Attorney's Office	Violence Against Women Vertical Prosecution	The Napa County District Attorney's Office is vested with the responsibility of county-wide criminal prosecution. Within that agency, a unit devoted to the vertical prosecution of adult sexual assault, domestic violence, and stalking will be created. The unit comprising a full-time prosecutor, two part-time DA investigators, a full-time legal secretary, and a full-time victim's advocate, will service the population of the County, specifically victims of adult sexual assault, domestic violence, and stalking. A County match of \$75,000 is required with this agreement.	225,000	142,573	Grant Closed Out - Awaiting final payment.
1.3	Public Works	Clean Water State Revolving Fund : Napa River Restoration - Rutherford Reaches 1 & 2	Generally consists of a river rehabilitation project on 1.3 miles of the Napa River on agricultural land. It is the first phase of implementation of a 4.5 mile ongoing project. This project will address the Total Maximum Daily Load identified problems of sedimentation due to channel incision and bank erosion, restore channel complexity and habitat diversity, and reconnect historic side channels.	977,307	635,693	In progress
1.4	Public Works	Silverado Trail Overlay Tier I	Road pavement overlay along Silverado Trail extending from Glass Mountain Road to Bale Lane and from Howell Mountain Road extending 3,000 ft North.	725,000	585,916	Project & Payments Complete
1.5	Public Works	Atlas Peak Overlay	Road pavement overlay along Hardman Avenue from Silverado Trail to Atlas Peak Road; and from Atlas Peak Road from Hardman Avenue to Monticello Road (SR 121).	775,000	471,070	Project & Payments Complete
1.6	Public Works	Silverado Trail Overlay Tier II	Road pavement overlay along Silverado Trail from 3,000 ft North of Howell Mountain Road to Deer Park Road.	380,000	-	Project Complete - Awaiting final payment
1.7	Health & Human Services	Workforce Investment Act (WIA) Formula Grants	Workforce Investment Act formula grants have been received in the Adult, Youth, Dislocated Worker and Rapid Response programs. Services are provided through One Stop Career Centers and are designed to provide quality training and employment services to assist eligible individuals in finding and qualifying for meaningful employment. Rapid Response services are provided for those employees who are expected to lose their jobs as a result of company closings and mass layoffs. The Youth Program is intended to serve eligible low income youth, ages 14-21, who face barriers to employment.	901,024	670,451	In progress
1.8	Health & Human Services	WIA Green Regional Education and Employment in the North Bay	A collaboration among the four Workforce Investment Boards (WIBs) of Sonoma, Solano, Napa, and Marin Counties has managed funding for the benefit of employers and consumers of the workforce development system. The WIB group has received this grant to provide Green Regional Education and Employment services in the North Bay to respond to the need for qualified workers in "green" industries (energy efficiency, water, and renewable energy). The County of Sonoma serves as the administrative entity responsible for distributing the funding and monitoring outcomes. Napa County was awarded \$221,577, which will be used to train and certify unemployed construction workers interested in becoming Green Building Professionals, Building Performance Evaluators, or Water/Energy Auditors. A County match is required.	221,577	31,061	In progress

* Awards are for the entire term of the grant and can span multiple fiscal years.

** Payments received are to date and are not indicative of the fiscal year received.

NAPA COUNTY - AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA) FUNDING AWARDED **UPDATED: 12/31/2010**

ID	Department	Program Name	Project Description	Awarded *	Payments Received **	Project Status
1.9	Alcohol & Drug Services	Substance Abuse Treatment Program	JAG funding will be used exclusively for PC 1210 (Proposition 36) clients to enhance treatment services; increase the percentage of clients who remain in, and complete, treatment; reduce delays in access to treatment; and implement a Drug Court model for these non-violent offenders.	\$ 250,773	\$ 63,980	In progress
1.10	Probation	Evidence Based Probation Supervision	The Probation Department will institute a new evidence-based supervision caseload utilizing a newly funded limited term Probation Officer to provide comprehensive, evidence-based case management to serve Napa County resident transitional age youth who have been convicted of a felony and placed on adult probation and are medium to high risk offenders.	177,841	16,752	In progress
1.11	District Attorney's Office	Anti-Drug Abuse (ADA) Enforcement Team Program	To enhance the on-going ADA Enforcement Team efforts through targeted multiple annual narcotics warrant sweeps and probation searches by prioritizing the highest risk offenders and holding them accountable through arrest and prosecution. Additionally, to cover overtime expenses of Child Protective Services to assess and protect drug-endangered children encountered in warrant arrests and probation sweeps. To enhance prevention and intervention efforts to reduce substance abuse of juveniles through use of evidence based diversion and community programs.	336,123	5,868	In progress
1.12	Public Works	Silverado Trail Overlay Tier III	Road pavement overlay along Silverado Trail from Larkmead to Bale Lane.	433,757	-	In progress
SUB TOTAL REIMBURSABLE				\$ 7,141,359	\$ 3,220,216	

ADVANCE BASIS GRANT

Advance basis grants are those which the County receives payment in advance before the expenditures have been incurred. Expenditures reports are submitted to the State quarterly.

2.1	Health & Human Services	Homelessness Prevention and Rapid Re-housing	This grant is intended to provide a variety of short-term support services that link participants to community resources to prevent housing instability. Specifically, this program will be used to provide financial assistance to prevent families or individuals from becoming homeless, and assist those who are homeless to be quickly re-housed.	\$ 1,600,000	\$ 800,000	In progress
SUB TOTAL ADVANCES				\$ 1,600,000	\$ 800,000	

ALLOCATIONS/ENHANCED REIMBURSEMENT

The funding sources below are either allocated amounts to the County or an increase in the federal participation reimbursement rate. Accordingly, there is no "Award" amount as in a typical grant. The amount that appears in the "Award" column is instead an amount that the County estimates will be received over the term of ARRA. Amounts reported are the gross ARRA payment. However, in response to the increase in federal funding, the State has reduced their assistance payment in certain circumstances. Where this has occurred, the net payment has been highlighted.

3.1	Health & Human Services	Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) Program	The Emergency Contingency Fund provides for 80% federal match on increased expenditures for strategies designed to meet a family's basic needs or increase their engagement in work. Napa County has developed a plan to implement a subsidized employment component in the CalWORKs Welfare to Work program and a nonrecurring benefits program aimed at serving CalWORKs families and/or families that are below 200% of the federal poverty level.	\$ 506,813	242,052	In progress
3.2	Health & Human Services	Supplemental Nutrition Assistance Program (Administration) ¹	Provides federal financial aid to agencies for the costs incurred to operate the Supplemental Nutrition Assistance Program. Formally, known as the Food Stamp Program.	27,166	27,166	Payments Complete
				Net \$4,075	Net \$4,075	
3.3	Health & Human Services	Foster Care Assistance Enhanced Federal Medical Assistance Percentage (FMAP)	The Federal Medical Assistance Percentage is 50%. The American Recovery and Reinvestment Act has provided a temporary increase to 56.2%.	228,812	203,732	In progress
				Net \$137,650	Net \$122,602	
3.4	Health & Human Services	Adoptions Assistance Enhanced Federal Medical Assistance Percentage (FMAP)	The Federal Medical Assistance Percentage is 50%. The American Recovery and Reinvestment Act has provided a temporary increase to 56.2%.	161,006	147,314	In progress
				Net \$45,160	Net \$36,944	

* Awards are for the entire term of the grant and can span multiple fiscal years.

** Payments received are to date and are not indicative of the fiscal year received.

NAPA COUNTY - AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA) FUNDING AWARDED

UPDATED: 12/31/2010

ID	Department	Program Name	Project Description	Awarded *	Payments Received **	Project Status
3.5	Health & Human Services	In-Home Supportive Services (IHSS) Provider Payments Enhanced Federal Medical Assistance Percentage (FMAP)	The Federal Medical Assistance Percentage is 50%. The American Recovery and Reinvestment Act has provided a temporary increase to 61.59%.	\$ 311,681	\$ 311,681	Payments Complete
3.6	Health & Human Services	In-Home Supportive Services (IHSS) Provider Benefits Enhanced Federal Medical Assistance Percentage (FMAP)	The Federal Medical Assistance Percentage is 50%. The American Recovery and Reinvestment Act has provided a temporary increase to 61.59%.	149,591	98,646	In progress
				Net \$52,552	Net \$34,705	
3.7	Health & Human Services	Mental Health Enhanced Federal Medical Assistance Percentage (FMAP) ²	The Federal Medical Assistance Percentage is 50%. The American Recovery and Reinvestment Act has provided a temporary increase to 61.59%.	1,718,201	901,182	In progress
				Net \$1,130,056	Net \$602,822	
3.8	Health & Human Services	Public Health Enhanced Federal Medical Assistance Percentage (FMAP)	The Federal Medical Assistance Percentage is 50%. The American Recovery and Reinvestment Act has provided a temporary increase to 61.59%.	170,499	103,058	In progress
3.9	Child Support Services	Administration for Children and Families ³	The Recovery Act temporarily allows states to receive federal matching funds for program costs paid for with federal incentive payments. This affects only the County mix of federal/state funding.	934,902	879,848	In progress
SUB TOTAL ALLOCATION/ENHANCEMENTS				\$ 4,208,671	\$ 2,914,679	
GRAND TOTAL				\$ 12,950,030	\$ 6,934,895	

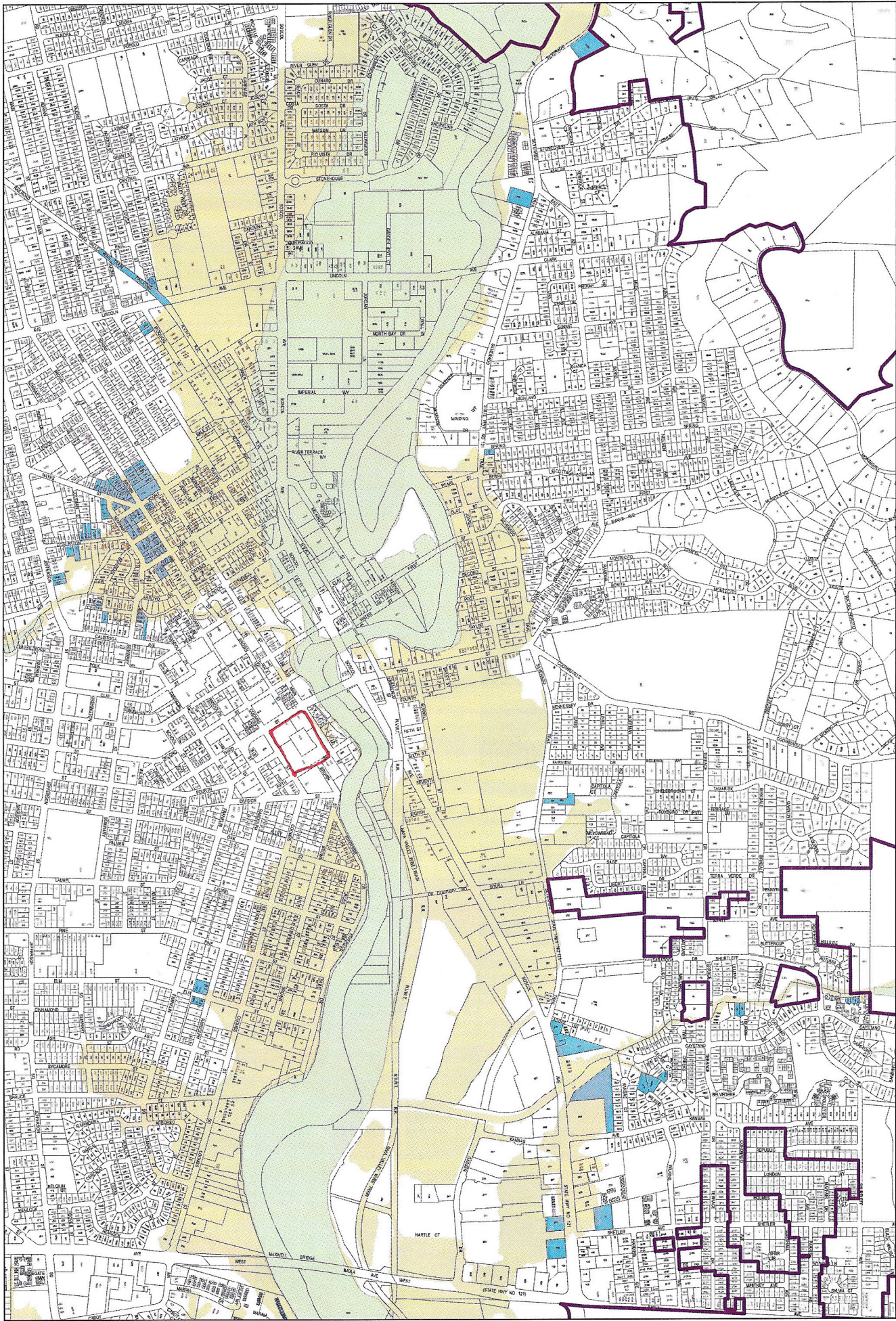
* Awards are for the entire term of the grant and can span multiple fiscal years.

** Payments received are to date and are not indicative of the fiscal year received.

1 The State remits invoices to the County for the County's share of Provider Payments. Since ARRA increased the federal funding for this program, the State reimbursed the County for previous payments made in which the ARRA increase had applied. Going forward, the State invoices the County the net amount. No additional payments are expected to be received.

2 The Mental Health Federal Medical Assistance Percentage is provisionally billed to the state and is not final at this time. The State has three years to make adjustments to these billings. For this reason, the amount received represents the payments estimated to be received by the County.

3 There is no net increase in payment to the County, only a change to the ratio of federal/state funding.



- Legend**
- Areas with Flood Damage
 - Floodway
 - Flood Plain
 - City Boundary
 - Parcel



**City of Napa
New Flood Hazard Map
Floodway & Flood Plain**



We're Doing Good for Everyone

APPENDIX IV

Summary from the Napa County Purchasing Policy Manual

In January 2011, the County Board of Supervisors adopted a new purchasing policy manual to be used by County departments. This manual includes the following information:

- The County Executive Officer shall be the chief County Purchasing Agent.
- The Purchasing Agent heads the Purchasing department, which is a division of the County Executive's office.
- The Purchasing Agent may delegate purchasing authority, in writing and to what extent, to appropriate department heads.
- A copy of the Purchasing Policy manual shall be available to the public during regular business hours at the Purchasing Agent's office.
- All purchases of goods and services shall be through open, competitive bidding to the extent possible as determined by the Purchasing Agent or his/her designee.
- Unauthorized purchases are not the financial obligation of the County and any individual making such purchases is personally liable for that cost.
- County employees, officers, or officials shall not be entitled for special consideration in their personal business from vendors or merchants.
- Purchase of goods, materials, supplies, and equipment under \$1000 per transaction does not require competitive bidding, however at least two comparative quotes should be received prior to purchase.
- Purchase of fixed assets, defined as equipment costing \$5000 or more, must be approved by the County Board of Supervisors.
- A local vendor price preference of five percent shall be given by the Purchasing Agent when receiving bids for good, materials, supplies, equipment, and vehicles.
- California Government Code requires all requisitions and related purchasing documents to be kept by the County for not less than three years.