



**SINGLE AUDIT
FOR THE YEAR ENDED JUNE 30, 2024**

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINANCIAL STATEMENT FINDINGS - PRIOR YEAR

There were no unresolved financial statement findings in the prior year.

FEDERAL AWARD FINDINGS - PRIOR YEAR

Finding Reference Number: SA2023-001 **Cash Management**

Assistance Listing Number: 14.218
Assistance Listing Title: Community Development Block Grant – Entitlement Grant
COVID-19 - Community Development Block Grants/Entitlement Grants-CV
Federal Agency: Department of Housing and Urban Development
Federal Award Identification Number: B-22-MC-06-0042
COVID-19 - B-20-MW-06-0042
CDBG Daly City Pass Through # Not Available
Name of Pass-through Entity: City of Daly City

- **Fiscal Year of Initial Finding:** 2023
- **Name(s) of the contact person:** Karen Chang, Finance Director/Nell Selander ECD Director
- **Current Status:** Throughout the fiscal year, Finance worked with ECD to improve the process for community development block grant drawdown requests, making sure there's better documentation and review before submission. Now that the new process is in place, Finance and ECD communicate regularly to ensure timely submissions. Over time, we expect the time between expenses incurred and drawdown requests will shorten as employees become more familiar with the new process. City's staff are committed to meet the timeliness deadlines as defined by HUD.
- **Anticipated Completion Date:** July 1, 2025

Finding Reference Number: SA2023-002 - **Federal Funding Accountability and Transparency Act (FFATA) Reporting**

Assistance Listing Number: 14.218

Assistance Listing Title: Community Development Block Grant – Entitlement Grant
COVID-19 - Community Development Block Grants/Entitlement Grants-CV

Federal Agency: Department of Housing and Urban Development

Federal Award Identification Number: B-22-MC-06-0042

COVID-19 - B-20-MW-06-0042

CDBG Daly City Pass Through # Not Available

Name of Pass-through Entity: City of Daly City

- **Fiscal Year of Initial Finding:** 2022
- **Name(s) of the contact person:** Karen Chang, Finance Director/Nell Selander ECD Director
- **Current Status:** Implemented.

Finding Reference Number: SA2022-002 - **Federal Funding Accountability and Transparency Act (FFATA) Reporting**

Assistance Listing Number: 14.218

Assistance Listing Title: Community Development Block Grant – Entitlement Grant
COVID-19 - Community Development Block Grants/
Entitlement Grants-CV

Name of Federal Agency: Department of Housing and Urban Development

Federal Award Identification Number: B-21-MC-06-0042

COVID-19 – B-20-MW-06-0042

CDBG Daly City Pass Through #Not Available

Name of Pass-through Entity: City of Daly City

- **Fiscal Year of Initial Finding:** June 30, 2022
- **Name(s) of the contact person:** Karen Chang, Finance Director
- **Current Status:** Implemented.

Finding Reference Number: SA2022-003 - **Monitoring of CDBG Program Activities For Compliance with Program Rules and Regulations**

Assistance Listing Number: 14.218

Assistance Listing Title: Community Development Block Grant – Entitlement Grant
COVID-19 - Community Development Block Grants/
Entitlement Grants-CV

Name of Federal Agency: Department of Housing and Urban Development

Federal Award Identification Number: B-21-MC-06-0042

COVID-19 – B-20-MW-06-0042

CDBG Daly City Pass Through #Not Available

Name of Pass-through Entity: City of Daly City

- **Fiscal Year of Initial Finding:** June 30, 2022
- **Name(s) of the contact person:** Nell Selander, ECD Director/ Karen Chang, Finance Director
- **Current Status:** Implemented, and closed by the grantor, based on the closeout letter dated March 30, 2024 from HUD.