



**SINGLE AUDIT
FOR THE YEAR ENDED JUNE 30, 2023**

CORRECTIVE ACTION PLAN

FINANCIAL STATEMENT FINDINGS - CURRENT YEAR

There were no financial statement findings in the current year.

FEDERAL AWARD FINDINGS - CURRENT YEAR

Finding Reference Number: SA 2023-001 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
- **Corrective Action Plan:** The Finance and Economic & Community Development Departments (ECD) are working collaboratively to ensure timely drawdowns moving forward. Over the past year, substantial improvements have been made to standard contracts with grantees, as well as the City's CDBG Policies & Procedures Manual. Finance and ECD are working together to implement changes to the City's policies to facilitate more timely drawdowns. While staff turnover and training has delayed this, the City is on-track to meet timeliness deadlines as defined by HUD.
- **Anticipated Completion Date:** July 1, 2024

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
- **Corrective Action Plan:** The City was made aware of this finding during last year’s audit. While it was the City’s intention to implement and correct this finding during FY 2022-23, significant staff turnover in the Economic & Community Development (ECD) and Finance Departments prevented the timely completion of this task. The City has included a process for complying with the FFATA requirement in the newly approved CDBG Policies & Procedures Manual, which involves collaboration between ECD and Finance to ensure all sub-awards over \$30,000, not just from the CDBG program, are entered into the FSRS system. This requirement will be met in FY 23-24.
- **Anticipated Completion Date:** July 1, 2024