

Independent Auditor Presentation –
Single Audit
For the fiscal year ended June 30, 2022


City Council May 10, 2023

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Partner 1

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Single Audit

- Required when federal grant expenditures exceed \$750k in one year
- The City expended just over \$6.4 million across 12 programs
 - Schedule of Expenditures of Federal Awards page 9



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Single Audit – Major Programs

- Two Tested Programs (Major Programs)
 - 14.218 – Community Development Block Grants/Entitlement Grants (CDBG)
 - 21.027 – Coronavirus State and Local Fiscal Recovery Funds (ARPA)



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Results of Audit

- Six Current Year Findings –
 - One Financial Statement Finding
 - Five Federal Award Findings
 - City's Responses included in the Separate Corrective Action Plan (CAP)



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Results of Audit

- Financial Statement Finding – SA2022-001
 - Schedule of Expenditures of Federal Awards Preparation
 - CDBG and HOME program misstatements
 - Highway Planning and Construction program misstatements
 - Pass-through grants not properly identified
 - City's Response included in the Separate Corrective Action Plan (CAP)



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Results of Audit

- Federal Award Findings – SA2022-002, 003, 004 and 005
 - Federal Funding Accountability and Transparency Act (FFATA) Reporting – not completed
 - HUD Monitoring Results – 3 HUD Findings
 - Financial Reporting – not reconciled to SEFA/GL and some not completed
 - Cash Management – drawdown in advance of disbursement
 - City's Responses included in the Separate Corrective Action Plan (CAP)



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Results of Audit

- Federal Award Findings – SA2022-006
 - Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) Program
 - Subrecipient Monitoring – requirements include the review of single audits, when performed, which was not done.
 - City's Response included in the Separate Corrective Action Plan (CAP)



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Results of Audit – Prior Year

- One Prior Year Finding – SA2021-001
 - CSLFRF Program – Subrecipient Monitoring
 - Current Status (Implemented) included in the Separate Summary Status of Prior Year Audit Findings (SSPAF)



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Report

- Audit was conducted in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States of America.
- Includes Two Audit Opinions
 - Internal Control Over Financial Reporting and on Compliance and Other Matters (Page 13)
 - Compliance for Each Major Program and on Internal Control Over Compliance (Page 15)



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QUESTIONS?



"We are in the business to help our clients succeed"

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