

**CITY OF GLENDALE,
CALIFORNIA**

SINGLE AUDIT REPORT

**FOR THE YEAR ENDED
JUNE 30, 2015**

CITY OF GLENDALE, CALIFORNIA
SINGLE AUDIT REPORT
FOR THE YEAR ENDED JUNE 30, 2015
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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

To the Honorable Mayor and Members of City Council
of the City of Glendale
City of Glendale, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Glendale (the City), California, as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated November 30, 2015. Our report included an emphasis of matter paragraph regarding the City's adoption of Governmental Accounting Standards Board (GASB) Statements No. 68, *Accounting and Financial Reporting for Pensions – an Amendment of GASB Statement No. 27*, and No. 71, *Pension Transition for Contributions made Subsequent to the Measurement Date – an Amendment of GASB Statement No. 68*, effective July 1, 2014.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Vavrinik, Trine, Day & Co. LLP

Rancho Cucamonga, California
November 30, 2015



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE;
AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
REQUIRED BY OMB CIRCULAR A-133**

To the Honorable Mayor and Members of City Council
of the City of Glendale
City of Glendale, California

Report on Compliance for Each Major Federal Program

We have audited the City of Glendale, California's (the City) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended June 30, 2015. The City's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the City's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance 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 *OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the City's compliance.

Opinion on Each Major Federal Program

In our opinion, the City 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 major federal programs for the year ended June 30, 2015.

Report on Internal Control Over Compliance

Management of City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's 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 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated November 30, 2015, which contained unmodified opinions on those financial statements. Our report included an emphasis of matter paragraph regarding City's adoption of Governmental Accounting Standards Board (GASB) Statements No. 68, *Accounting and Financial Reporting for Pensions – an Amendment of GASB Statement No. 27*, and No. 71, *Pension Transition for Contributions made Subsequent to the Measurement Date – an Amendment of GASB Statement No. 68*, effective July 1, 2014. Our audit was conducted for the purpose of forming opinions 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 OMB Circular A-133 and is not a required part of the basic 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 basic financial statements as a whole.

Vavrinick, Trine, Day & Co. LLP

Rancho Cucamonga, California
November 30, 2015

CITY OF GLENDALE, CALIFORNIA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2015

Grantor/Pass-through Grantor/Program and/or Project Title	Federal CFDA Number	Pass-through Entity or Grant Identifying Number	Federal Expenditures
U.S. Department of Agriculture:			
Pass-through Los Angeles County Department of Community and Senior Services:			
Food Distribution Program	10.570	AAA-ENP-1216-08	\$ 29,602
Total U.S. Department of Agriculture			<u>29,602</u>
U.S. Department of Housing and Urban Development:			
Direct Programs:			
Community Development Block Grant Entitlement Program	14.218	B-14-MC-06-0518	<u>1,895,359</u>
Emergency Solutions Grants Program	14.231	E-14-MC-06-0518	<u>171,656</u>
Supportive Housing Program:			
Chester Street Permanent Supportive Housing	14.235	CA0948L9D121203	17,072
Chester Street Permanent Supportive Housing	14.235	CA0948L9D121304	56,955
Scattered Site Family Transitional Housing	14.235	CA0730L9D121205	25,311
Scattered Site Family Transitional Housing	14.235	CA1271L9D121300	30,746
Hamilton Court Transitional Housing Project	14.235	CA0729L9D121205	69,050
Hamilton Court Transitional Housing Project	14.235	CA0729L9D121306	130,871
Ascencia Glendale Supportive Services	14.235	CA0732L9D121205	119,461
Ascencia Glendale Supportive Services	14.235	CA0732L9D121306	515,113
HMIS	14.235	CA0728L9D121205	21,440
HMIS	14.235	CA0728L9D121306	47,952
Glendale Next Step Permanent Supportive Housing Program	14.235	CA0731L9D121306	139,747
PATH Ventures Housing Now Consolidated Program	14.235	CA0733L9D121306	305,045
Sub-total			<u>1,478,763</u>
Shelter Plus Care:			
2005 Shelter Plus Care Chronically Homeless	14.238	CA1057L9D121303	35,432
1998 and 1999 Consolidated Shelter Plus Care	14.238	CA0724L9D121306	255,688
2001 Shelter Plus Care Program	14.238	CA0726L9D121205	80,397
2001 Shelter Plus Care Program	14.238	CA0726L9D121306	72,327
1998 and 1999 Consolidated Shelter Plus Care	14.238	CA0882C9D120900	56,124
2010 Shelter Plus Care Chronically Homeless	14.238	CA1028C9D121000	36,618
2011 Shelter Plus Care Chronically Homeless	14.238	CA1144C9D121100	17,676
1998 and 1999 Consolidated Shelter Plus Care	14.238	CA0724L9D121407	20,228
Sub-total			<u>574,490</u>
Home Investment Partnerships Program	14.239	M-14-MC-06-0512	<u>3,732,661</u>
Housing Voucher Cluster:			
Section 8 Housing Choices Vouchers Program	14.871	CA114V	14,891,003
Pass-through Other Housing Authorities:			
Section 8 Housing Choices Vouchers Program	14.871	CA114V	<u>13,726,742</u>
Sub-total - Housing Voucher Cluster			<u>28,617,745</u>
Total U.S. Department of Housing and Urban Development			<u>36,470,674</u>

See accompanying notes to schedule of expenditures of federal awards.

CITY OF GLENDALE, CALIFORNIA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2015

Grantor/Pass-through Grantor/Program and/or Project Title	Federal CFDA Number	Pass-through Entity or Grant Identifying Number	Federal Expenditures
U.S. Department of Justice:			
Direct Programs:			
DNA Backlog Reduction Program	16.741	2013-DN-BX-0054	\$ 100,000
Equitable Sharing Program	16.922	CAD195300	297,127
Total U.S. Department of Justice			<u>397,127</u>
U.S. Department of Labor:			
Pass-through State of California Employment Development Department (EDD):			
CDEI Wagner Peyser - Assistive Technology	17.207	K285818	12,831
CDEI Wagner Peyser	17.207	K285818	32,376
CDEI Wagner Peyser	17.207	K597229	404
Sub-total			<u>45,611</u>
Workforce Investment Act Cluster (WIA)			
WIA Adult	17.258	K491057	161,485
WIA Adult	17.258	K594800	604,903
CDEI WIA Adult	17.258	K282515	42,040
WAF 15% Veteran's EAP	17.258	K491057	119,190
WIA Youth	17.259	K491057	120,745
WIA Youth	17.259	K594800	621,761
WIA Dislocated Worker	17.278	K491057	185,741
WIA Dislocated Worker	17.278	K594800	677,643
WIA Rapid Response	17.278	K594800	440,148
WIA Rapid Response Layoff Aversion	17.278	K594800	45,904
WIA Dislocated Worker (New Directions)	17.278	K491057	227,310
WIA Dislocated Worker (New Directions)	17.278	K594800	29,504
Sub-total			<u>3,276,374</u>
Pass-through South Bay Workforce Investment Board, Inc. from EDD:			
Workforce Investment Act Cluster			
25% WIA Dislocated Worker Additional Assistance	17.278	13-WO-70	82,486
Total Workforce Investment Act Cluster			<u>3,358,860</u>
Total U.S. Department of Labor			<u>3,404,471</u>
U.S. Department of Transportation:			
Pass-through State Department of Transportation:			
Highway Planning and Construction Cluster			
Verdugo/Honolulu/Montrose Modification	20.205	HSIPL-5144(054)	303,621
Glendale Avenue Street & Wastewater Improvement	20.205	STPL-5144(058)	3,490,158
Wilson Avenue Intersections with Harvey Dr. and Broadway Ave	20.205	HSIPL-5144(053)	275,867
Safe Route to School Improvement Phase 3	20.205	HSIPL-5144(063)	51,517
Safe Route to School Program Phase 3 (Non-Infrastructure)	20.205	SRTSLNI-5144(062)	3,594
Total Highway Planning and Construction Cluster			<u>4,124,757</u>
Total U.S. Department of Transportation			<u>4,124,757</u>
U.S. Department of Treasury:			
Direct Programs:			
Asset Forfeiture	21.000	CAD195300	277,141
Total U.S. Department of Treasury			<u>277,141</u>
Institute of Museum and Library Services:			
Pass-through California State Library:			
Grants to States (Pitch and Idea LSTA Grant)	45.310	40-8450	10,728
Total Institute of Museum and Library Services			<u>10,728</u>

See accompanying notes to schedule of expenditures of federal awards.

CITY OF GLENDALE, CALIFORNIA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2015

Grantor/Pass-through Grantor/Program and/or Project Title	Federal CFDA Number	Pass-through Entity or Grant Identifying Number	Federal Expenditures
U.S. Department of Energy:			
Direct Programs:			
Electric Delivery and Energy Reliability, Research, Development and Analysis (ARRA: Smart Grid)	81.122	DE-OE0000248	\$ 2,400
Total U.S. Department of Energy			<u>2,400</u>
U.S. Department of Education:			
Pass-through California State Library:			
Adult Education - Basic Grants to States	84.002	14-14508/13978-2382-00	7,153
Adult Education - Basic Grants to States	84.002	12-14508-2382-00	6,261
Total Adult Education - Basic Grants to States			<u>13,414</u>
Total U.S. Department of Education			<u>13,414</u>
U.S. Department of Health and Human Services:			
Pass-through Los Angeles County Department of Community and Senior Services:			
Aging Cluster:			
Special Programs for the Aging - Title VII	93.044	SSP141808	46,500
Special Programs for the Aging - Title III, Part B	93.044	AAA-ENP-1216-08	1,000
Special Programs for the Aging - Title III, Part C	93.045	AAA-ENP-1216-08	253,072
Sub-total - Aging Cluster			<u>300,572</u>
Pass-through Los Angeles County Department of Community and Senior Services:			
TANF Cluster:			
Temporary Assistance for Needy Families (Youth Program)	93.558	IA0314	110,500
Temporary Assistance for Needy Families (Youth Program)	93.558	IA0414	248,000
Sub-total			<u>358,500</u>
Total U.S. Department of Health and Human Services			<u>659,072</u>
Social Security Administration:			
Direct Programs:			
Social Security - Work Incentives Planning and Assistance Program	96.008	6 WIP13050394-01-01	21,943
Social Security - Work Incentives Planning and Assistance Program	96.008	5 WIP13050397-02-00	192,161
Total Social Security Administration			<u>214,104</u>
Department of Homeland Security:			
Pass-through City of Los Angeles:			
Homeland Security Grant Program (FY2011 Urban Area Security Initiative)	97.067	2011-SS-0007	(7,534)
Homeland Security Grant Program (FY2013 Urban Area Security Initiative)	97.067	2013-00110	547,011
Sub-total			<u>539,477</u>
Pass-through Los Angeles County:			
Homeland Security Grant Program (FY2013)	97.067	2013-00110	42,771
Sub-total			<u>582,248</u>
Total Department of Homeland Security			<u>582,248</u>
Total Expenditures of Federal Awards			<u>\$ 46,185,738</u>

See accompanying notes to schedule of expenditures of federal awards.

CITY OF GLENDALE, CALIFORNIA

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2015

NOTE #1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. General

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal awards programs of the City of Glendale, California (the City) and its component units. The City's reporting entity is defined in Note 1 of the City's basic financial statements. All federal awards received directly from federal agencies, as well as federal awards passed through other governmental agencies and other nongovernmental to the City are included in the accompanying schedule.

B. Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified-accrual basis of accounting for grants accounted for in the governmental fund types and the accrual basis of accounting for grants account for in the proprietary fund types, which is described in Note 1 of the City's financial statements.

C. Relationship to Basic Financial Statements

Federal awards revenues are generally reported within the City's financial statements under the financial statement caption "Revenue from other agencies" for the Governmental Funds and "Intergovernmental grants" in the Proprietary Funds.

D. Relationship to Federal Financial Reports

Amounts reported in the accompanying Schedule of Expenditures of Federal Awards agree in all material respects with the amounts reported in the related federal financial reports. However, certain federal financial reports are filed based on cash expenditures. As such, certain timing differences may exist in the recognition of revenues and expenditures between the Schedule of Expenditures of Federal Awards and the federal financial reports.

NOTE #2 – WORKFORCE INVESTMENT ACT

The City, along with the cities of Burbank and La Cañada Flintridge, established a joint powers agreement on December 14, 1999, named the Verdugo Consortium (the Consortium) for the purpose of receiving a Workforce Investment Act (WIA) allocation and administering the WIA program as a single participating jurisdiction. This agreement designates the Arroyo Verdugo Cities Steering Committee, which consists of one elected official from each of the three cities, to appoint Verdugo Workforce Investment Board members. The City, as the Consortium's lead entity, has assumed the overall responsibility for ensuring that the Consortium is compliant with all WIA program requirements, including the receipt, disbursement and accounting for all WIA program and matching funds.

CITY OF GLENDALE, CALIFORNIA

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2015

NOTE #3 – LOAN PROGRAM WITH CONTINUING COMPLIANCE REQUIREMENTS

The City administers loans that are made from funds provided by the Home Investment Partnerships Program (CFDA No. 14.239). As of June 30, 2015, the outstanding loan receivable balance is as follows:

	Beginning Balance	New Loans	Annual Interest	Forgiven Loans	Settlement Payment	Ending Balance
Loans Receivable	\$ 33,957,789	\$ 2,560,763	\$ 1,050,294	\$ (45,364)	\$ (556,500)	\$ 36,966,982

NOTE #4 – SECTION 108 LOAN PAYABLE

The City has one Section 108 loan outstanding at June 30, 2015. The City has pledged current and future Community Development Block Grant (CDBG) funds as principal security for the loan. In November 2011, the City entered into Section 108 Series 2011-A loan with an original loan amount of \$2,000,000 and remaining principal amounts ranging from \$161,000 to \$242,000. The Series 2011-A loan payment is budgeted as a CDBG project each year based on the payment schedule. There was one principal payment as of June 30, 2015. Interest payments on the loan totaled \$28,002 for the year ended June 30, 2015. As of June 30, 2015, \$1,491,000 of the loan balance was outstanding.

NOTE #5 – AMOUNTS PROVIDED TO SUBRECIPIENTS

The City provided federal awards to subrecipients as follows:

Program Title	Federal CFDA Number	Federal Award Expenditures
U.S. Department of Housing and Urban Development		
Community Development Block Grant	14.218	\$ 501,452
Emergency Solutions Grant	14.231	80,799
Supportive Housing Program	14.235	1,306,278
Total U.S. Department of Housing and Urban Development		<u>1,888,529</u>
U.S. Department of Labor		
Workforce Investment Act Cluster-WIA Adult Activities	17.258	24,726
Workforce Investment Act Cluster-WIA Youth Activities	17.259	349,894
Workforce Investment Act Cluster-WIA Dislocated Worker Activities	17.278	23,124
Workforce Investment Act Cluster-WIA Rapid Response Activities	17.278	27,122
Total U.S. Department of Labor		<u>424,866</u>
U.S. Department of Health and Human Services		
Youth Employment Program	93.558	103,941
Youth Employment Program	93.558	233,740
Total U.S. Department of Health and Human Services		<u>337,681</u>
Total Amount Provided to Subrecipients		<u><u>\$ 2,651,076</u></u>

CITY OF GLENDALE, CALIFORNIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED JUNE 30, 2015

I. SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

Type of auditors' report issued:	<u>Unmodified</u>
Internal control over financial reporting:	
Material weakness identified?	<u>No</u>
Significant deficiencies identified?	<u>None reported</u>
Noncompliance material to financial statements noted?	<u>No</u>

FEDERAL AWARDS

Internal control over major federal programs:	
Material weakness identified?	<u>No</u>
Significant deficiencies identified?	<u>None reported</u>
Type of auditors' report issued on compliance for major federal programs:	<u>Unmodified</u>
Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section .510(a)	<u>No</u>

Identification of major federal programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
<u>14.871</u>	<u>Section 8 Housing Choice Vouchers Program Cluster</u>
<u>20.205</u>	<u>Highway Planning and Construction Cluster</u>

Dollar threshold used to distinguish between Type A and Type B programs:	<u>\$ 2,494,582</u>
Auditee qualified as low-risk auditee?	<u>Yes</u>

CITY OF GLENDALE, CALIFORNIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED JUNE 30, 2015

II. FINANCIAL STATEMENT FINDINGS

None reported.

CITY OF GLENDALE, CALIFORNIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED JUNE 30, 2015

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None reported.

CITY OF GLENDALE, CALIFORNIA

FOR THE YEAR ENDED JUNE 30, 2015

SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS

Summarized below is the current status of all audit findings reported in the prior year audit's Schedule of Findings and Questioned Costs

Finding No.	Program Name	CFDA No.	Condition/Compliance Requirement	Status of Corrective Action
2014-001	Workforce Investment Act Cluster	17.258, 17.259, 17.278	Subrecipient Monitoring	Implemented
2013-03	Community Development Block Grant Cluster	14.218	Reporting	Implemented