

**CITY OF GLENDALE,
CALIFORNIA**

SINGLE AUDIT REPORT

**FOR THE YEAR ENDED
JUNE 30, 2016**

CITY OF GLENDALE, CALIFORNIA
SINGLE AUDIT REPORT
FOR THE YEAR ENDED JUNE 30, 2016
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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 (City), California, as of and for the year ended June 30, 2016, 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 28, 2016. Our report included an emphasis of matter paragraph regarding the City's adoption of Governmental Accounting Standards Board (GASB) Statements No. 72, *Fair Value Measurement and Application*, and No. 82, *Pension Issues – an amendment of GASB No. 67, No. 68, and No. 73*, effective July 1, 2015.

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 28, 2016



**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 THE UNIFORM GUIDANCE**

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 (City) compliance with the types of compliance requirements described in the *OMB 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, 2016. 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; the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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, 2016.

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 the Uniform Guidance, 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. 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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

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, 2016, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated November 28, 2016, 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. 72, *Fair Value Measurement and Application*, and No. 82, *Pension Issues – an amendment of GASB No. 67, No. 68, and No. 73*, effective July 1, 2015. 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 the Uniform Guidance 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.

Vavrinik, Trine, Day & Co. LLP

Rancho Cucamonga, California
November 28, 2016

CITY OF GLENDALE, CALIFORNIA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2016

Grantor/Pass-through Grantor/Program and/or Project Title	Federal CFDA Number	Pass-through Entity or Grant Identifying Number	Federal Expenditures	Passed Through to Subrecipients
U.S. Department of Housing and Urban Development:				
Direct Programs:				
Community Development Block Grant - Entitlement Grants Cluster:				
Community Development Block Grant Entitlement Program	14.218	B-15-MC-06-0518	\$ 1,924,739	\$ 607,762
Sub-total - Community Development Block Grant - Entitlement Grants Cluster			<u>1,924,739</u>	<u>607,762</u>
Emergency Solutions Grants Program	14.231	E-15-MC-06-0518	<u>105,416</u>	<u>74,461</u>
Shelter Plus Care:				
2009 Shelter Plus Care Chronically Homeless	14.238	CA0882C9D120900	16,097	-
2010 Shelter Plus Care Chronically Homeless	14.238	CA1028C9D121000	36,747	-
2011 Shelter Plus Care Chronically Homeless	14.238	CA1144C9D121100	21,974	-
Sub-total - Shelter Plus Care			<u>74,818</u>	<u>-</u>
Home Investment Partnerships Program	14.239	M-15-MC-06-0512	2,206,849	-
Home Investment Partnerships Program	14.239	Loans	<u>39,671,690</u>	<u>-</u>
Sub-total - Home Investment Partnerships Program			<u>41,878,539</u>	<u>-</u>
Continuum of Care Program:				
1998 and 1999 Consolidated Shelter Plus Care Program	14.267	CA0724L9D121407	246,052	-
1998 and 1999 Consolidated Shelter Plus Care Program	14.267	CA0724L9D121508	22,523	-
2001 Shelter Plus Care Program	14.267	CA0726L9D121306	56,916	-
2001 Shelter Plus Care Program	14.267	CA0726L9D121407	67,880	-
2005 and 2009 Consolidated Shelter Plus Care Program	14.267	CA1057L9D121404	73,444	-
2014 Permanent Housing Project	14.267	CA1375L9D121400	18,717	-
Ascencia Glendale Supportive Services	14.267	CA0732L9D121306	104,598	93,565
Ascencia Glendale Supportive Services	14.267	CA0732L9D121407	441,056	395,013
Chester Street Permanent Supportive Housing	14.267	CA0948L9D121304	12,509	8,440
Chester Street Permanent Supportive Housing	14.267	CA0948L9D121405	25,718	25,130
Glendale CoC Planning Project	14.267	CA1374L9D121400	16,831	-
Glendale Next Step Permanent Supportive Housing Program	14.267	CA0731L9D121407	147,445	138,107
Hamilton Court Transitional Housing Project	14.267	CA0729L9D121306	86,314	71,156
Hamilton Court Transitional Housing Project	14.267	CA0729L9D121407	117,095	111,522
HMIS	14.267	CA0728L9D121306	40,625	-
HMIS	14.267	CA0728L9D121407	64,748	-
PATH Ventures Housing Now Consolidated Program	14.267	CA0733L9D121407	342,874	316,867
Scattered Site Family Transitional Housing	14.267	CA1271L9D121300	40,248	28,463
Scattered Site Family Transitional Housing	14.267	CA1271L9D121401	121,710	115,234
Sub-total - Continuum of Care Program			<u>2,047,303</u>	<u>1,303,497</u>
Housing Choice Voucher Cluster:				
Section 8 Housing Choice Vouchers Program	14.871	CA114V	15,081,041	-
Pass-through Other Housing Authorities:				
Section 8 Housing Choice Vouchers Program	14.871	CA114V	<u>13,336,126</u>	<u>-</u>
Sub-total - Housing Choice Voucher Cluster			<u>28,417,167</u>	<u>-</u>
Total U.S. Department of Housing and Urban Development			<u>74,447,982</u>	<u>1,985,720</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, 2016

Grantor/Pass-through Grantor/Program and/or Project Title	Federal CFDA Number	Pass-through Entity or Grant Identifying Number	Federal Expenditures	Passed Through to Subrecipient
U.S. Department of Justice:				
Direct Programs:				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2014-DJ-BX-0325	\$ 20,984	\$ -
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2015-DJ-BX-0305	10,695	-
Sub-total - Edward Byrne Memorial Justice Assistance Grant Program			31,679	-
Equitable Sharing Program	16.922	CAD195300	223,038	-
Pass-through State of California Governor's Office of Emergency Services:				
DNA Backlog Reduction Program	16.742	CQ15 03 6763	6,571	-
Total U.S. Department of Justice			261,288	-
U.S. Department of Labor:				
Pass-through State of California Employment Development Department (EDD):				
Disability Employment Initiative - Wagner Peyser	17.207	K597229	2,673	-
WIA/WIOA Cluster:				
WIA/WIOA Adult Program	17.258	K594800	199,462	5,274
WIA/WIOA Adult Program	17.258	K698401	552,294	23,256
WIA/WIOA Adult Program	17.258	K594800	62,543	-
WIA/WIOA Adult Program	17.258	K491057	30,810	-
WIA/WIOA Youth Activities	17.259	K594800	123,975	34,292
WIA/WIOA Youth Activities	17.259	K698401	585,373	430,766
WIA/WIOA Dislocated Worker Formula Grants	17.278	K594800	155,695	6,876
WIA/WIOA Dislocated Worker Formula Grants	17.278	K698401	507,398	23,255
WIA/WIOA Dislocated Worker Formula Grants	17.278	K594800	9,706	9,706
WIA/WIOA Dislocated Worker Formula Grants	17.278	K698401	443,099	28,872
WIA/WIOA Dislocated Worker Formula Grants	17.278	K594800	66,289	-
WIA/WIOA Dislocated Worker Formula Grants	17.278	K698401	67,491	-
WIA/WIOA Dislocated Worker Formula Grants	17.278	K594800	479,218	-
Pass-through South Bay Workforce Investment Board, Inc. from EDD:				
WIA/WIOA Cluster:				
25% WIA Dislocated Worker Additional Assistance	17.278	13-WO-70	53,449	-
Total WIA/WIOA Cluster			3,336,802	562,297
Total U.S. Department of Labor			3,339,475	562,297
U.S. Department of Transportation:				
Pass-through State Department of Transportation:				
Highway Planning and Construction Cluster:				
Highway Planning and Construction - Glendale Ave. Street & Wastewater Improvement	20.205	STPL-5144(058)	27,424	-
Highway Planning and Construction - Wilson Ave. Intersections/Harvey Dr. and Broadway Ave	20.205	HSIPL-5144(053)	47,448	-
Highway Planning and Construction - Safe Route to School Improvement Phase 3	20.205	HSIPL-5144(063)	24,556	-
Highway Planning and Construction - Safe Route to School Program Phase 3 (Non-Infrastructure)	20.205	SRTSLNI-5144(062)	79,169	-
Highway Planning and Construction - Hoover, Toll/Keppel Schools/Chevy Chase Dr. SRTS Improvements	20.205	ATPL-5144(066)	31,552	-
Total Highway Planning and Construction Cluster			210,149	-
Pass-through Los Angeles County Metropolitan Transportation Authority:				
Federal Transit Cluster				
Federal Transit Formula Grant - Section 5307 Urbanized Area Formula Program	20.507	CA-90-Y114	408,917	-
Federal Transit Formula Grant - Section 5307 Urbanized Area Formula Program	20.507	CA-95-X329	3,790,131	-
Total Federal Transit Cluster			4,199,048	-
Pass-through State of California Office of Traffic Safety:				
Highway Safety Cluster:				
State and Community Highway Safety	20.600	PT16141	117,173	-
National Priority Safety Programs	20.616	PT16141	32,831	-
Total Highway Safety Cluster			150,004	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	PT1548	169,047	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	PT16141	172,441	-
Subtotal - Minimum Penalties for Repeat Offenders for Driving While Intoxicated			341,488	-
Total U.S. Department of Transportation			4,900,689	-

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, 2016

Grantor/Pass-through Grantor/Program and/or Project Title	Federal CFDA Number	Pass-through Entity or Grant Identifying Number	Federal Expenditures	Passed Through to Subrecipient
U.S. Department of Treasury:				
Direct Programs:				
Asset Forfeiture	21.000	CAD195300	\$ 55,057	-
Total U.S. Department of Treasury			<u>55,057</u>	<u>-</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	-
Total Institute of Museum and Library Services			<u>10</u>	<u>-</u>
U.S. Department of Education:				
Pass-through California State Library:				
Adult Education - Basic Grants to States	84.002	15-14508/13978-2382-00	721	-
Total U.S. Department of Education			<u>721</u>	<u>-</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 III, Part B	93.044	SSP-1418-08	49,880	-
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	228,178	-
Nutrition Services Incentive Program	93.053	AAA-ENP-1216-08	29,912	-
Sub-total - Aging Cluster			<u>308,970</u>	<u>-</u>
Pass-through Los Angeles County Department of Community and Senior Services:				
TANF Cluster:				
Temporary Assistance for Needy Families (Youth Program)	93.558	IA0415	360,000	332,317
Sub-total			<u>360,000</u>	<u>-</u>
Total U.S. Department of Health and Human Services			<u>668,970</u>	<u>332,317</u>
Social Security Administration:				
Direct Programs:				
Social Security - Work Incentives Planning and Assistance Program	96.008	1 WIP15050407-01-00	166,849	-
Social Security - Work Incentives Planning and Assistance Program	96.008	5 WIP13050397-02-00	11,437	-
Total Social Security Administration			<u>178,286</u>	<u>-</u>
Department of Homeland Security:				
Pass-through City of Los Angeles:				
Homeland Security Grant Program (FY2014 Urban Area Security Initiative)	97.067	C-126293	323,276	-
Pass-through Los Angeles County:				
Homeland Security Grant Program (FY2013)	97.067	2013-00110	170,362	-
Homeland Security Grant Program (FY2014)	97.067	2013-00110	416,967	-
Sub-total			<u>587,329</u>	<u>-</u>
Total Department of Homeland Security			<u>910,605</u>	<u>-</u>
Total Expenditures of Federal Awards			<u>\$ 84,763,083</u>	<u>\$ 2,880,334</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, 2016

NOTE #1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (Schedule) includes the federal award activity of the City of Glendale under programs of the federal government for the year ended June 30, 2016. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the City of Glendale, it is not intended to and does not present the financial position, changes in net position, or cash flows of the City of Glendale.

NOTE #2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE #3 – INDIRECT COST RATE

The City of Glendale elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE #4 – WORKFORCE INNOVATION AND OPPORTUNITY 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 Innovation and Opportunity Act (WIOA) allocation and administering the WIOA program as a single participating jurisdiction. This agreement designates the Arroyo Verdugo Subregion Steering Committee, which consists of one elected official from each of the three cities, to appoint Verdugo Workforce Development Board members. The City, as the Consortium's lead entity, has assumed the overall responsibility for ensuring that the Consortium is compliant with all WIOA program requirements, including the receipt, disbursement and accounting for all WIOA program and matching funds.

NOTE #5 – 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, 2016, the outstanding loan receivable balance is as follows:

CFDA Number	Program Name	Outstanding Balance at June 30, 2016
14.239	Home Investment Partnerships Program	\$ 39,671,690

CITY OF GLENDALE, CALIFORNIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED JUNE 30, 2016

I. SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

Type of auditors' report issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified

Internal control over financial reporting:

Material weaknesses identified?

No

Significant deficiency(ies) identified?

None reported

Noncompliance material to financial statements noted?

No

FEDERAL AWARDS

Internal control over major federal programs:

Material weaknesses identified?

No

Significant deficiency(ies) identified?

None reported

Type of auditors' report issued on compliance for major federal programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

No

Identification of major federal programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
<u>14.239</u>	<u>Home Investment Partnerships Program</u>
<u>14.267</u>	<u>Continuum of Care Program</u>

Dollar threshold used to distinguish between Type A and Type B programs:

\$ 2,542,892

Auditee qualified as low-risk auditee?

Yes

CITY OF GLENDALE, CALIFORNIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED JUNE 30, 2016

II. FINANCIAL STATEMENT FINDINGS

None reported.

CITY OF GLENDALE, CALIFORNIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED JUNE 30, 2016

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None reported.

CITY OF GLENDALE, CALIFORNIA

FOR THE YEAR ENDED JUNE 30, 2016

SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS

None reported.