

# **City of Miami, Florida**

Single Audit Report in Accordance with  
Uniform Guidance and Chapter 10.550,  
*Rules of the Florida Auditor General*

Fiscal Year Ended September 30, 2020

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RSM US LLP

**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***

**Independent Auditor's Report**

The Honorable Mayor  
And Members of the City Commission  
City of Miami, Florida

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 aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Miami, Florida (the City), as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated March 31, 2021. Our report includes a reference to other auditors who audited the financial statements of Downtown Development Authority, Bayfront Park Management Trust, Coconut Grove Business Improvement District, Wynwood Business Improvement District, OMNI Redevelopment Agency, Midtown Community Redevelopment Agency, Southeast Overtown Park Redevelopment Agency, Liberty City Community Revitalization District Trusts, Virginia Key Beach Park Trust, Firefighters' and Police Officers' Retirement trust, and General Employee' and Sanitation Employees' Retirement Trust, as described in our report on City of Miami, Florida's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

**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) as a basis for designing 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 the 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 financial statements. 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.

*RSM US LLP*

Miami, Florida  
March 31, 2021



RSM US LLP

**Report on Compliance for Each Major Federal Program and Major State Project; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance and Schedule of State Financial Assistance Required by Chapter 10.550, Rules of the Florida Auditor General**

**Independent Auditor's Report**

To the Honorable Mayor  
and Members of the City Commission  
City of Miami, Florida

**Report on Compliance for Each Major Federal Program and Major State Project**

We have audited the City of Miami, Florida's (the City) compliance with the types of compliance requirements described in the OMB Compliance Supplement and the requirements described in the Florida Department of Financial Services State Projects Compliance Supplement that could have a direct and material effect on each of the City's major federal programs and major state projects, respectively, for the year ended September 30, 2020. The City's major federal programs and major state projects are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with federal and state statutes, regulations and the terms and conditions of its federal and state awards applicable to its federal programs and state projects.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of City's major federal programs and major state projects 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 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) and Chapter 10.550, *Rules of the Florida Auditor General* (Chapter 10.550). Those standards, the Uniform Guidance and Chapter 10.550 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 or major state project 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 and major state project. However, our audit does not provide a legal determination of the City's compliance.

**Opinion on Each Major Federal Program and Major State Project**

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 and major state projects for the year ended September 30, 2020.

## **Report on Internal Control Over Compliance**

Management of the 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 and major state project 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 major state project and to test and report on internal control over compliance in accordance with the Uniform Guidance and Chapter 10.550, 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 or state project on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a 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 or state project 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 or state project 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 the Uniform Guidance and Chapter 10.550. Accordingly, this report is not suitable for any other purpose.

## **Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance and Schedule of State Financial Assistance Required by Chapter 10.550, Rules of the Florida Auditor General**

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated March 31, 2021, which contained unmodified opinions on those financial statements. 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 and schedule of state financial assistance is presented for purposes of additional analysis as required by the Uniform Guidance and Chapter 10.550, 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 and schedule of state financial assistance are fairly stated in all material respects in relation to the basic financial statements as a whole.

*RSM US LLP*

Miami, Florida  
April 29, 2021

**City of Miami, Florida**

**Schedule of Expenditures of Federal Awards  
Fiscal Year Ended September 30, 2020**

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA Number	Grant/Contract Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Total Federal Expenditures
<b><u>U.S Department of Agriculture</u></b>					
Pass-Through Florida Department of Health Child and Adult Care Food Program	10.558	A-2384 S-576	16165FL350N2020 16165FL350N2020	\$ - -	\$ 37,526 9,696
<b>Total U.S Department of Agriculture</b>				<b>\$ -</b>	<b>\$ 47,222</b>
<b><u>U.S Department of Commerce</u></b>					
Pass-Through University of Florida Sea Grant Support	11.417	Not Applicable	NA180AR4170085	\$ -	\$ 22,560
<b>Total U.S Department of Commerce</b>				<b>\$ -</b>	<b>\$ 22,560</b>
<b><u>U.S Department of Housing and Urban Development</u></b>					
CDBG – Entitlement Grant Cluster: Community Development Block Grants/Entitlement Grants	14.218	B-07-MC-120013 B-08-MC-120013 B-10-MC-120013 B-11-MC-120013 B-12-MC-120013 B-13-MC-120013 B-14-MC-120013 B-15-MC-120013 B-16-MC-120013 B-17-MC-120013 B-18-MC-120013 B-19-MC-120013		\$ 32,205 2,850 4,759 2,589 11,960 2,491 13,993 - 87,849 35,286 304,337 959,463 1,457,782	\$ 32,205 2,850 4,759 2,589 11,960 13,092 23,943 1,355 744,762 157,495 534,018 2,145,218 3,674,246
COVID-19 – Community Development Block Grants/Entitlement Grants	14.218	B-20-MC120013-CV		21,106	1,412,937
<i>Total CDBG – Entitlement Grant Cluster</i>				<b>1,478,888</b>	<b>5,087,183</b>

(Continued)

City of Miami, Florida

Schedule of Expenditures of Federal Awards (Continued)  
Fiscal Year Ended September 30, 2020

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA Number	Grant/Contract Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Total Federal Expenditures
<b>U.S Department of Housing and Urban Development (continued)</b>					
Emergency Solutions Grant Program	14.231	E-18-MC-120002		\$ 21,749	\$ 21,749
		E-19-MC-120002		89,864	444,496
		E-20-MC-120002		-	307,292
				111,613	773,537
HOME Investment Partnership Program	14.239	M-15-MC-120011		-	100,044
		M-16-MC-120011		-	275,291
		M-17-MC-120011		-	402,616
		M-18-MC-120011		-	14,286
		M-19-MC-120011		-	347,479
				-	1,139,716
Housing Opportunities for Persons with AIDS	14.241	F-LH-05-F005		-	3,282
		F-LH-14-F005		-	2,340
		F-LH-16-F005		-	29,553
		F-LH-17-F005		-	286,802
		F-LH-18-F005		-	5,374,957
		F-LH-19-F005		-	6,306,236
				-	12,003,170
COVID-19 – Housing Opportunities for Persons with AIDS	14.241	F-LH-20-F005-CV		-	53,441
Pass-Through Florida Department of Health Housing Opportunities for Persons with AIDS	14.241	FL19F999	CODRB	-	311,181
		FLH19F999	CODRX	-	148,943
				-	460,124
<i>Total Housing Opportunities for Persons with AIDS</i>				-	12,516,735
Pass-Through Miami Dade County Homeless Trust Continuum of Care Program	14.267	FL0189L4D001811	596000573	-	87,369
		FL0190L4D001811	596000573	-	82,724
		FL0211L4D001811	596000573	-	146,900
				-	316,993
Section 8 Project-Based Cluster: Lower Income Housing Assistance Program-Section 8 Moderate Rehabilitation	14.856	FL145MR0001		-	1,947,583
		FL145MR0002		-	521,834
				-	2,469,417
Housing Voucher Cluster: Section 8 Housing Choice Vouchers	14.871	FL145		-	2,497,369

(Continued)



**City of Miami, Florida**

**Schedule of Expenditures of Federal Awards (Continued)  
Fiscal Year Ended September 30, 2020**

<b>Federal Grantor/Pass-through Grantor/Program or Cluster Title</b>	<b>Federal CFDA Number</b>	<b>Grant/Contract Number</b>	<b>Pass-Through Entity Identifying Number</b>	<b>Provided to Subrecipients</b>	<b>Total Federal Expenditures</b>
<b><u>U.S Department of Housing and Urban Development (continued)</u></b>					
Mainstream Vouchers	14.879	FL145		\$ -	\$ 4,518
<i>Total Housing Voucher Cluster</i>				-	2,501,887
<b>Total U.S Department of Housing and Urban Development</b>				<b>\$ 1,590,501</b>	<b>\$ 24,805,468</b>
<b><u>U.S Department of Justice</u></b>					
Pass-Through Office of the Florida Attorney General Crime Victim Assistance	16.575	VOCA-2018-City of Miami Depa-00016 VOCA-2019-City of Miami Depa-00173	596000375 596000375	\$ - -	\$ 11,719 491,704 503,423
Public Safety Partnership and Community Policing Grants	16.710	2016ULWX0024 2017ULWX0033		- -	33,995 401,479 435,474
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2017-DJ-BX-0788 2019-DJ-BX-0396 2019-WY-BX-005		- - -	163,910 123,380 169,113 456,403
Pass-Through Florida Department of Law Enforcement Edward Byrne Memorial Justice Assistance Grant Program <i>Total Edward Byrne Memorial Justice Assistance Grant Program</i>	16.738	2017-MU-BX-0187	2017-MU-BX-0187	- -	2,879 459,282
DNA Backlog Reduction Program	16.741	2017-AK-BX-0013		-	1,474
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745	2018-MO-BX-0014		-	99,119
Edward Byrne Memorial Competitive Grant Program	16.751	2014-WY-BX-002		-	14,170
Comprehensive Opioid, Stimulant, and Substance Abuse Program	16.838	2018-AR-BX-K109		-	129,302
Equitable Sharing Program	16.922	Not Applicable		-	158,704
<b>Total U.S Department of Justice</b>				<b>\$ -</b>	<b>\$ 1,800,948</b>

(Continued)

**City of Miami, Florida**

**Schedule of Expenditures of Federal Awards (Continued)  
Fiscal Year Ended September 30, 2020**

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA Number	Grant/Contract Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Total Federal Expenditures
<b><u>U.S. Department of Transportation</u></b>					
Pass-Through Florida Department of Transportation Highway Planning and Construction Cluster	20.205	ARJ81 G0R73 G1G02	Not Available Not Available Not Available	\$ - - -	\$ 355,250 229,087 112,358
<b>Highway Safety Cluster:</b>				-	696,695
Pass-Through Florida Department of Transportation State and Community Highway Safety	20.600	SC-20-13-14	69A37518300004020FLO	-	178,051
Pass-Through Florida Department of Transportation National Priority Safety Programs <i>Total Highway Safety Cluster</i>	20.616	G1E22	69A37518300004020FLO	-	47,377 225,428
<b>Total U.S Department of Transportation</b>				<b>\$ -</b>	<b>\$ 922,123</b>
<b><u>U.S. Department of the Treasury</u></b>					
Pass-Through Florida Housing Finance Corporation COVID-19 – Coronavirus Relief Fund	21.019	SLT0050	Not Available	\$ -	\$ 1,312,760
Pass-Through Miami Dade County Department of the Treasury COVID-19 – Coronavirus Relief Fund	21.019		Not Available	-	1,207
<b>Total U.S Department of the Treasury</b>				<b>\$ -</b>	<b>\$ 1,313,967</b>
<b><u>U.S Department of Health and Human Services</u></b>					
Federal Pass-Through Florida Agency for Persons with Disabilities Medicaid Cluster: Medical Assistance Program	93.778	Not Applicable	Not Available	-	144,801
<b>Total U.S Department of Health and Human Services</b>				<b>\$ -</b>	<b>\$ 144,801</b>

(Continued)

**City of Miami, Florida**

**Schedule of Expenditures of Federal Awards (Continued)  
Fiscal Year Ended September 30, 2020**

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA Number	Grant/Contract Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Total Federal Expenditures
<b><u>Executive Office of the President of the United States</u></b>					
Pass-Through South Florida HIDTA/Monroe County Sheriffs High Intensity Drug Trafficking Areas Program	95.001	G15MI0001A G19MI0001A	G15MI0001A G19MI0001A	\$ - -	\$ 1,850 95,151
<b>Total Executive Office of the President</b>				<b>\$ -</b>	<b>\$ 97,001</b>
<b><u>U.S Department of Homeland Security</u></b>					
National Urban Search and Rescue (US&R) Response System	97.025	EMW-95-k-4718 EMW-2016-CA-00019-S01 EMW-2017-CA-00048 EMW2018CA00008 EMW-2019-CA-00072		\$ - - - - -	\$ 1,030,876 28,227 113,413 110,896 711,441 <b>1,994,853</b>
Pass-Through State of Florida Division of Emergency Management Disaster Grants – Public Assistance (Presidentially Declared Disasters)	97.036	Z0032	4337DRFLP0000001	- -	26,968,201 1,387,294 <b>28,355,495</b>
Pass-Through State of Florida Division of Emergency Management Agency Building Resilient Infrastructure and Communities	97.047	18-DM-AX-11-23-02-365	EMA-2017-PC-0001	-	190,859
Pass Through State of Florida Division of Emergency Management Homeland Security Grant Program	97.067	18-DS-X3-11-23-02-376 19-DS-01-11-23-02-294 19-DS-04-11-23-02-319 R0075 R0090	EMW-2017-SS-00061 EMW-2018-SS-00064 EMW-2018-SS-00064 EMW-2019-SS-00049 EMW-2019-SS-00049	969,694 - 1,714,501 - -	1,249,282 44,995 2,479,464 529,708 40,000 <b>2,684,195</b>
Preparing for Emerging Threats and Hazards	97.133	EMW-2016-GR-00097-S01		26,168	54,044
<b>Total U.S Department of Homeland Security</b>				<b>\$ 2,710,363</b>	<b>\$ 34,938,700</b>
<b>Total Expenditures of Federal Awards</b>				<b>\$ 4,300,864</b>	<b>\$ 64,092,790</b>

See notes to the schedule of federal awards.

City of Miami, Florida

Schedule of State Financial Assistance  
Fiscal Year Ended September 30, 2020

State Grantor/Pass-through Grantor/Program	State CSFA Number	Grant/Contract Number	Total State Expenditures
<b><u>Department of Environmental Protection</u></b>			
Statewide Surface Water Restoration and Wastewater Projects	37.039	LP1320J LPA0024	\$ 78,365 1,456,640
<b>Total Department of Environmental Protection</b>			<b>\$ 1,535,005</b>
<b><u>Florida Housing Finance Corporation</u></b>			
State Housing Initiatives Partnership (SHIP) Program	40.901	SHIP FY2016-2017 SHIP FY2017-2018 SHIP FY2018-2019 SHIP FY2019-2020	\$ 137,998 652,126 315,115 5,258
<b>Total Florida Housing Finance Corporation</b>			<b>\$ 1,110,497</b>
<b><u>Department of State and Secretary of State</u></b>			
Acquisition, Restoration of Historic Properties	45.032	MP511	\$ 499,103
<b>Total Florida Department of State</b>			<b>\$ 499,103</b>
<b><u>Department of Transportation</u></b>			
Public Transit Service Development Program	55.012	444353-1-84-01	\$ 389,428
Local Transportation Project	55.039	G1G40	15,980
<b>Total Department of Transportation</b>			<b>\$ 405,408</b>
<b><u>Department of Health</u></b>			
Emergency Medical Services (EMS) Matching Awards	64.003	M7034	\$ 110,724
Pass-Through Miami-Dade County, Florida County Grant Awards	64.005	EMS County Grant #C0013	41,432
<b>Total Department of Health</b>			<b>\$ 152,156</b>
<b><u>Department of Law Enforcement</u></b>			
Pass-Through Miami-Dade County, Florida Miami-Dade County Operation Blue and Brown	71.040	2020-SFA-GAA-43-P6-002	\$ 156,779
Identity Theft and Fraud Grant Program	71.042	2020-SFA-ITF-43-2D-009	10,000
<b>Total Department of Law Enforcement</b>			<b>\$ 166,779</b>
<b>Total Expenditures of State Financial Assistance</b>			<b>\$ 3,868,948</b>

See notes to schedule of state financial assistance.

**City of Miami, Florida**

**Notes to the Schedule of Expenditures of Federal Awards and Schedule of State Financial Assistance  
Fiscal Year Ended September 30, 2020**

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**Note 1. General and Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards and Schedule of State Financial Assistance (the Schedules) present the expenditures of all federal programs and state awards of the City of Miami, Florida (the City) for the year ended September 30, 2020. All expenditures related to federal awards and state financial assistance received directly from federal and state agencies, as well as federal and state awards passed through other government agencies are included in the accompanying Schedules. The information in the Schedules is presented in accordance with the requirements of the Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and Chapter 10.550, *Rules of the Florida Auditor General* (Chapter 10.550). Because the Schedules present only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in fund balance/net position or cash flows of the City.

**Note 2. Basis of Accounting**

The accompanying Schedules are presented using the modified accrual basis of accounting since grants are accounted for in governmental funds of the City. Such expenditures are reported following the cost principles contained in the Uniform Guidance and Chapter 10.550, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

**Note 3. Indirect Cost Rate**

The City has not elected to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

**City of Miami, Florida**

**Schedule of Findings and Questioned Costs  
Fiscal Year Ended September 30, 2020**

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**Section I – Summary of Auditor’s Results**

Financial Statements

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

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

\_\_\_\_\_ Yes        X   No

Significant deficiency(ies) identified?

\_\_\_\_\_ Yes        X   None Reported

Noncompliance material to financial statements noted?

\_\_\_\_\_ Yes        X   No

Federal Awards

Internal control over major programs:

Material weakness(es) identified?

\_\_\_\_\_ Yes        X   No

Significant deficiency(ies) identified?

\_\_\_\_\_ Yes        X   None Reported

Type of auditor’s 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)?

\_\_\_\_\_ Yes        X   No

Identification of major federal programs:

CFDA Numbers

14.241

97.036

Name of Federal Program or Cluster

Housing Opportunities for Persons with AIDS

Disaster Grants – Public Assistance  
(Presidentially Declared Disasters)

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

\$1,922,784

Auditee qualified as low-risk auditee?

  X   Yes      \_\_\_\_\_ No

(Continued)

