

City of Miami, Florida

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

Fiscal Year Ended September 30, 2019

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**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

To 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, 2019, 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 20, 2020. Our report includes a reference to other auditors who audited the financial statements of the following component units and funds, as described in our report on the City’s financial statements:

Component Units / Funds	Classification
• Southeast Overtown Park West Redevelopment Agency	nonmajor special revenue fund
• Omni Community Redevelopment Agency	nonmajor special revenue fund
• Midtown Community Redevelopment Agency	nonmajor special revenue fund
• Virginia Key Beach Park Trust	nonmajor special revenue fund
• Liberty City Community Revitalization District Trusts	nonmajor special revenue fund
• Firefighters’ and Police Officers’ Retirement Trust	aggregate remaining fund information
• General Employees’ and Sanitation Employees’ Retirement Trust and Other Managed Trusts	aggregate remaining fund information
• Miami Sports and Exhibition Authority	discretely presented component unit
• Downtown Development Authority	discretely presented component unit
• Bayfront Park Management Trust	discretely presented component unit
• Coconut Grove Business Improvement District	discretely presented component unit
• Wynwood Business Improvement District	discretely presented component unit

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) 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.

RSM US LLP

Miami, Florida
March 20, 2020

**Report on Compliance for Each Major
Federal Program and Major State Project;
Report on Internal Control Over Compliance; and
Report on the Schedule of Expenditures of
Federal Awards and Schedule of State Financial
Assistance Required by the Uniform Guidance and
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 for the year ended September 30, 2019. 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 the 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, 2019

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 state project, and to test and report on internal control over compliance in accordance with 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 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 Uniform Guidance and Chapter 10.550. Accordingly, this report is not suitable for any other purpose.

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

We have audited the financial statements of the City as of and for the year ended September 30, 2019, and have issued our report thereon dated March 20, 2020, which contained unmodified opinions on those financial statements, and included a reference to other auditors. 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 are presented for purposes of additional analysis as required by Uniform Guidance and Chapter 10.550, *Rules of the Florida Auditor General*, 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 23, 2020, except for the Schedule of Expenditures of Federal Awards and Schedule of State Financial Assistance for which the date is March 20, 2020

City of Miami, Florida

Schedule of Expenditures of Federal Awards
Fiscal Year Ended September 30, 2019

Federal Grantor/Pass-through Grantor/Program or Cluster Title	CFDA Number	Grant/Contract Number	Pass-Through Entity Identifying Number	Pass-Through to Subrecipients	Federal Expenditures
<u>U.S Department of Agriculture</u>					
Pass-Through Florida Department of Health: Child and Adult Care Food Program	10.558	A-2384 S-576	16165FL350N1099 16165FL350N1099/ 16165FL350N2020	\$ - \$	73,857 52,578
				-	126,435
Total U.S Department of Agriculture				\$ - \$	126,435
<u>Department of Commerce Office</u>					
Coastal Zone Management Administration Awards	11.419	NA17NOS4190059		\$ - \$	30,000
Total Department of Commerce Office				\$ - \$	30,000
<u>U.S Department of Housing and Urban Development</u>					
Community Development Block Grants/Entitlement Grants Cluster	14.218	B-06-MC-120013 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-120014 B-19-MC-120013		\$ - \$	248 137,499 45,486 109,470 228,932 20,847 17,864 210,951 734,565 1,092,102 197,406 4,644,746 1,700
				1,521,548	7,441,816
Emergency Solutions Grant Program	14.231	E-12-MC-120002 E-13-MC-120002 E-14-MC-120002 E-15-MC-120002 E-16-MC-120002 E-17-MC-120002 E-18-MC-120002		368 1 337 221 14,150 1,782 117,276	384 6,656 337 221 14,150 2,569 406,023
				134,135	430,340

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City of Miami, Florida

Schedule of Expenditures of Federal Awards
Fiscal Year Ended September 30, 2019

Federal Grantor/Pass-through Grantor/Program or Cluster Title	CFDA Number	Grant/Contract Number	Pass-Through Entity Identifying Number	Pass-Through to Subrecipients	Federal Expenditures
HOME Investment Partnership Program	14.239	M-05-MC-120211		-	41,234
		M-06-MC-120211		-	1,688
		M-07-MC-120011		-	1,083
		M-08-MC-120011		-	62,311
		M-09-MC-120011		-	27,298
		M-10-MC-120011		-	170,149
		M-11-MC-120011		-	24,066
		M-12-MC-120011		-	47,448
		M-13-MC-120011		-	502,328
		M-14-MC-120011		-	142,136
		M-15-MC-120011		-	614,069
		M-16-MC-120011		-	1,512,716
		M-17-MC-120011		-	579,581
		M-18-MC-120011		-	415,367
			-	<u>4,141,474</u>	
Housing Opportunities for Persons with AIDS	14.241	F-LH-05-F005		-	6,959
		F-LH-10-F005		-	88,750
		F-LH-15-F005		-	366,741
		F-LH-16-F005		-	122,162
		F-LH-17-F005		-	5,522,205
		F-LH-18-F005		-	5,352,899
			-	<u>11,459,716</u>	
Pass-Through Miami-Dade County, Florida: Continuum of Care Program	14.267	FL0190L4D001710	596000573	-	84,372
		FL0189L4D001710	596000573	-	95,947
		FL0211L4D001710	596000573	-	152,632
		FL0189L4D001811	596000573	-	201,110
		FL0190L4D001811	596000573	-	54,082
		FL0211L4D001811	596000573	-	100,584
			-	<u>688,727</u>	
Lower Income Housing Assistance Program-Section 8 Moderate Rehabilitation	14.856	FL145MR0001		-	1,901,654
		FL145MR0002		-	512,307
				-	<u>2,413,961</u>

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City of Miami, Florida

**Schedule of Expenditures of Federal Awards
Fiscal Year Ended September 30, 2019**

Federal Grantor/Pass-through Grantor/Program or Cluster Title	CFDA Number	Grant/Contract Number	Pass-Through Entity Identifying Number	Pass-Through to Subrecipients	Federal Expenditures
Section 8 Housing Choice Vouchers Cluster	14.871	FL-145		-	2,356,593
Total U.S Department of Housing and Urban Development				\$ 1,655,683	\$ 28,932,627
<u>U.S Department of Justice</u>					
Pass-Through Office of the Florida Attorney General: Crime Victim Assistance	16.575	VOCA-2017-City of Miami Depa-00096 VOCA-2018-City of Miami Depa-00016	596000375 596000375	\$ - -	\$ 5,312 226,185 231,497
Public Safety Partnership and Community Policing Grants	16.710	2016ULWX0024 2017ULWX0033		- -	704,376 640,002 1,344,378
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2016-DJ-BX-0816 2018-DJ-BX-0831		- -	106,557 193,699 300,256
Pass-Through Florida Department of Law Enforcement: Edward Byrne Memorial Justice Assistance Grant Program	16.738	2017-DJ-BX-0788	2017-DJ-BX-0788	-	172,278
DNA Backlog Reduction Program	16.741	2017-AK-BX-0013		-	43,221
Edward Byrne Memorial Competitive Grant Program	16.751	2014-WY-BX-002		57,154	471,148
Comprehensive Opioid Abuse Site-Based Program	16.838	2018-AR-BX-K1019		-	2,245
Body Worn Camera Policy and Implementation	16.835	2016-BC-BX-K087		-	81,226
Equitable Sharing Program	16.922	not applicable		-	534,760
Total U.S Department of Justice				\$ 57,154	\$ 3,181,009

(Continued)

City of Miami, Florida

Schedule of Expenditures of Federal Awards
Fiscal Year Ended September 30, 2019

Federal Grantor/Pass-through Grantor/Program or Cluster Title	CFDA Number	Grant/Contract Number	Pass-Through Entity Identifying Number	Pass-Through to Subrecipients	Federal Expenditures
<u>U.S. Department of Transportation</u>					
Pass-Through Florida Department of Transportation: Highway Planning and Construction Cluster	20.205	G0R73 ARJ81 AR558/431501-1 AR559/420917-1	Not available Not available Not available Not available	\$ - - - -	\$ 903 379,148 703 886 <u>381,640</u>
National Priority Safety Programs - Highway Safety Cluster	20.616	G1156 GOP50	- -	- -	73,084 1,485 <u>74,569</u>
Total U.S Department of Transportation				\$ -	\$ 456,209
<u>National Endowment for the Humanities</u>					
Museum Grant African American History and Culture	45.309	MH-00-17-0022-17		\$ -	\$ 127,842
Total National Endowment for the Humanities				\$ -	\$ 127,842
<u>U.S Department of Health and Human Services</u>					
Pass-Through Florida Agency for Persons with Disabilities: Medical Assistance Program	93.778	Not Applicable	Not available	\$ -	\$ 304,694
Total U.S Department of Health and Human Services				\$ -	\$ 304,694
<u>Executive Office of the President</u>					
Pass-Through South Florida HIDTA/Monroe County Sheriffs: High Intensity Drug Trafficking Areas Program	95.001	G15MI001A G19MI0001A	G15MI001A G19MI0001A	\$ - -	\$ 102,896 37,568 <u>140,464</u>
Total Executive Office of the President				\$ -	\$ 140,464
<u>U.S Department of Homeland Security</u>					
National Urban Search and Rescue Response System	97.025	EMW-2014-CA-K00009 EMW-2015-CA-00042 EMW-2016-CA-00019-S01 EMW-2017-CA-00048 EMW-2018-CA-00008 EMW-95-k-4718		\$ - - - - - -	\$ 501 49,113 150,103 174,073 1,121,470 3,020,713 <u>4,515,973</u>

(Continued)

City of Miami, Florida

Schedule of Expenditures of Federal Awards
Fiscal Year Ended September 30, 2019

Federal Grantor/Pass-through Grantor/Program or Cluster Title	CFDA Number	Grant/Contract Number	Pass-Through Entity Identifying Number	Pass-Through to Subrecipients	Federal Expenditures
Assistance to Firefighters Grant	97.044	2017-F6-C111-P4310000-4101-D 2018-F7-C111-P4310000-4101-D		- -	126,640 90,910
				-	217,550
Pass-Through State of Florida Division of Emergency Management: Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	Z0032	4337DRFLP0000001	- -	1,954,889 106,941
				-	2,061,830
Pass-Through State of Florida Division of Emergency Management: Homeland Security Grant Program	97.067	17-DS-V9-11-23-02-346 18-DS-X3-11-23-02-376 19-DS-04-11-23-02-319 18-DS-X1-11-23-02-338	EMW-2016-SS-00092-S01 EMW-2017-SS-00061 EMW-2018-SS-00064 EMW-2017-SS-00061	- 2,437,477 134,181 -	1,141,165 3,254,972 588,957 98,076
				2,571,658	5,083,170
Preparing for Emerging Threats and Hazards	97.133	EMW-2016-GR-00097	EMW-2016-GR-00097-S01	291,748	467,951
Total U.S Department of Homeland Security				\$ 2,863,406	\$ 12,346,474
Total Expenditures for Federal Awards				\$ 4,576,243	\$ 45,645,754

See Notes to Schedule of Expenditures of Federal Awards and Schedule of State Financial Assistance

City of Miami, Florida

Schedule of State Financial Assistance
Fiscal Year Ended September 30, 2019

State Grantor/Pass-through Grantor/Program or Cluster Title	CSFA Number	Grant/Contract Number	State Expenditures
<u>Department of Environmental Protection</u>			
Statewide Surface Water Restoration and Wastewater Projects	37.039	S0774 LP1320J	\$ 450,000 1,046,635
Total Department of Environmental Protection			\$ 1,496,635
<u>Department of Economic Opportunity</u>			
Division of Housing and Community Development	40.038	HL098	\$ 500,000
Total Department of Economic Opportunity			\$ 500,000
<u>Florida Housing Finance Corporation</u>			
State Housing Initiatives Partnership (SHIP) Program	40.901	SHIP FY2018-2019 SHIP FY2017-2018 SHIP FY2016-2017	\$ 10,009 632,021 196,136
Total Florida Housing Finance Corporation			\$ 838,166
<u>Department of Financial Services</u>			
Local Government Fire Service Grants Equipment/Training Materials	43.010	2360A	\$ 400,000
Total Department of Financial Services			\$ 400,000
<u>Florida Department of State</u>			
Historic Preservation Grants	45.031	19.H.SM.100.064	\$ 23,080
Acquisition, Restoration of Historic Properties	45.032	MP511	259,772
Total Florida Department of State			\$ 282,852
<u>Department of Transportation</u>			
Public Transit Service Development Program	55.012	444353-1-84-01 GE075	\$ 210,572 118,224
Total Department of Transportation			\$ 328,796
<u>Department of Health</u>			
Emergency Medical Services (EMS) Matching Awards	64.003	M6026	\$ 25,834
Pass-Through Miami-Dade County, Florida: County Grant Awards	64.005	EMS County Grant #C0013	43,011
Total Department of Health			\$ 68,845
Total Expenditures of State Financial Assistance			\$ 3,915,294

See Notes to Schedule of Expenditures of Federal Awards and Schedule of State Financial Assistance

City of Miami, Florida

**Notes to Schedule of Expenditures of Federal Awards and Schedule of State Financial Assistance
Fiscal Year Ended September 30, 2019**

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 expenditure activities of all federal programs and state awards of the City of Miami, Florida (the City) for the year ended September 30, 2019. 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, where applicable, of the City. The City's reporting entity is defined in Note 1 of the City's basic financial statements.

Note 2. Basis of Accounting

The accompanying Schedules are presented using the modified accrual basis of accounting since grants are accounted for in the governmental fund types 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 Recovery

The City did not recover its indirect costs using the 10% de minimis indirect cost rate provided under Section 200.414 of the Uniform Guidance.

City of Miami, Florida

**Schedule of Findings and Questioned Costs
Fiscal Year Ended September 30, 2019**

I – Summary of Independent 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 No

Type of auditor’s report issued on compliance for major programs:

	Unmodified	
Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a)?	_____ Yes	_____ X No

Identification of major programs:

CFDA Number	Name of Federal Program or Cluster
14.218	Community Development Block Grants/Entitlement Grants Cluster
14.239	HOME Investment Partnership Program
14.267	Continuum of Care Program
14.871	Section 8 Housing Choice Vouchers
14.856	Lower Income Housing Assistance Program-Section 8 Moderate Rehabilitation
97.025	National Urban Search and Rescue Response System

Dollar threshold used to distinguish between type

A and B programs: \$1,369,372

Auditee qualified as low-risk auditee? _____ X Yes _____ No

(Continued)

City of Miami, Florida

**Schedule of Findings and Questioned Costs
Fiscal Year Ended September 30, 2019**

Section I – Summary of Auditor's Results (Continued)

State Financial Assistance

Internal control over major projects:

Material weakness(es) identified? Yes X No
Significant deficiency(ies) identified? Yes X No

Type of auditor's report issued on compliance for major projects:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with Chapter 10.550, *Rules of the Florida Auditor General*?

 Yes X No

Identification of major projects:

The projects tested as major were as follows:

<u>CSFA Number(s)</u>	<u>Name of State Project</u>
37.039	Statewide Surface Water Restoration And Wastewater Projects
40.038	Division of Housing And Community Development
40.901	State Housing Initiatives Partnership (SHIP) Program

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

\$750,000

Section II – Financial Statements Findings

No matters to report.

Section III – Federal Awards Findings and Questioned Costs

No matters to report.

Section IV – State Financial Assistance Findings and Questioned Costs

No matters to report.

IV – Summary Schedule of Prior Audit Findings

The prior year single audit disclosed no findings in the *Schedule of Findings and Questioned Costs* and no uncorrected or unresolved findings exist from the prior audit's *Summary Schedule of Prior Audit Findings*.