



**CITY OF OCEANSIDE, CALIFORNIA**

**SINGLE AUDIT REPORT**

**JUNE 30, 2010**

**Lance Soll & Lunghard, LLP**

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CITY OF OCEANSIDE, CALIFORNIA

SINGLE AUDIT REPORT

JUNE 30, 2010

**CITY OF OCEANSIDE**

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CERTIFIED PUBLIC ACCOUNTANTS

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- David E. Hale, CPA, CFP  
A Professional Corporation
- Donald G. Slater, CPA
- Richard K. Kikuchi, CPA
- Susan F. Matz, CPA
- Shelly K. Jackley, CPA
- Bryan S. Gruber, CPA

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 the City Council  
City of Oceanside, California

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 of Oceanside, California, (the City) as of and for the year ended June 30, 2010 which collectively comprise the City's basic financial statements and have issued our report thereon dated March 1, 2011. We conducted our audit in accordance with 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.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the City's internal control over financial reporting as a basis for designing our auditing procedures 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 over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

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 misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as finding 2010-1 and 2010-2 to be material weaknesses in internal control.

A *significant deficiency* is a deficiency, or 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. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as finding 2010-3 and 2010-4 to be significant deficiencies in internal control.



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

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the City's financial statements are free of 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 the following instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management, the audit committee, the City Council, federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

*Lance, Solt & Loughard, LLP*

March 1, 2011



CERTIFIED PUBLIC ACCOUNTANTS

- Brandon W. Burrows, CPA
- David E. Hale, CPA, CFP  
A Professional Corporation
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT  
COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM, ON INTERNAL  
CONTROL OVER COMPLIANCE, AND ON THE SCHEDULE OF EXPENDITURES OF FEDERAL  
AWARDS IN ACCORDANCE WITH OMB CIRCULAR A-133

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

### Compliance

We have audited the compliance of the City of Oceanside (the "City") 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 its major federal programs for the year ended June 30, 2010. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the City's management. Our responsibility is to express an opinion on the City's compliance based on our audit.

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. Our audit does not provide a legal determination of the City's compliance with those requirements.

In our opinion, the City complied, in all material respects, with the 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, 2010. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 2010-5 through 2010-8.

### Internal Control Over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the City's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance 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.



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

*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 timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in the entity's internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies as described in the accompanying schedule of findings and questioned costs as items 2010-5 through 2010-8. A *significant deficiency in internal control over compliance* is a deficiency, or 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.

The City's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the City's responses and, accordingly, express no opinion on them.

#### **Schedule of Expenditures of Federal Awards**

We have audited the basic financial statements of the City as of and for the year ended June 30, 2010, and have issued our report thereon dated March 1, 2011, which contained an unqualified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion of the basic financial statements taken as a whole. 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements taken as a whole.

This report is intended solely for the information of the City Council, management, federal awarding agencies and pass-through entities and is not intended to be, and should not be, used by anyone other than these specified parties.

*Lance, Soll & Lingham, LLP*

March 24, 2011

CITY OF OCEANSIDE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Expenditures</u>
<u>U.S. Department of Housing and Urban Development</u>			
Direct Programs:			
Community Development Block Grant*	14.218	B09-MC-06-0547	\$ 1,888,908
ARRA - Community Development Block Grant * (Recovery Act Funded)	14.253	B09-MY-06-0547	<u>129,842</u>
Total Community Development Block Grant Cluster			2,018,750
Supportive Housing Program	14.235	CA0714B9D100801 CA0714B9D100802	94,277 <u>53,413</u> 147,690
Home Investment Partnerships Program *	14.239	MC00-MC-06-0523 MC01-MC-06-0523 MC06-MC-06-0523 MC07-MC-06-0523 MC08-MC-06-0523 MC09-MC-06-0523	1,205,609 15,580 222,772 41,300 25,000 <u>91,846</u> 1,602,107
Economic Development Initiative - Special Project, Neighborhood Initiative and Misc. Grants	14.251	B-02-SP-CA-0089	88,333
ARRA - Homelessness Prevention and Rapid Re- Housing Program (Recovery Act Funded)	14.257	S09-MY-06-0547	152,743
Section 8 Housing Choice Vouchers *	14.871	CA132VO	<u>14,791,232</u>
Passed through the State of California, Department of Housing and Community Development: Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii *	14.228	09-NSPI-6106	<u>980,411</u>
<b>Total U.S. Department of Housing and Urban Development</b>			<b><u>19,781,266</u></b>
<u>U.S. Department of Justice</u>			
Passed through the County of San Diego, Sheriff's Department:			
San Diego County Integrated Narcotics Task Force	16.UNKNOWN	N/A	27,412
Services for Trafficking Victims	16.320	517470	20,905
Direct Programs:			
Part E-Developing, Testing and Demonstrative Promising New Programs	16.541	2009-JL-FX-0109	154,977
Edward Byrne Memorial Justice Assistance Grant	16.738	2007-DJ-BX-0201 2008-DJ-BX-0604 2009-DJ-BX-0247	26,606 35,361 <u>48,149</u> 110,116
ARRA - Edward Byrne Memorial Justice Assistance Grant (Recovery Act Funded)	16.804	2008-SB-B9-0784	<u>103,262</u>
<b>Total U.S. Department of Justice</b>			<b><u>416,672</u></b>

CITY OF OCEANSIDE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

CONTINUED

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Expenditures</u>
<u>U.S. Department of Transportation</u>			
Passed through the State of California, Department of Transportation, Highway Planning: Recreational Trails Program	20.219	BTA0910-11SD-01	342,026
Passed through SANDAG: New Freedom Program	20.521	5000961	1,305
State and Highway Community Highway Safety	20.600	CT09291	7,984
		CT10291	10,607
		AL0939	14,390
		AL0917	120,553
		AL1070	187,867
			<u>341,401</u>
<b>Total U.S. Department of Transportation</b>			<b><u>684,732</u></b>
<u>U.S. Department of Treasury</u>			
Passed through the County of San Diego: Operation Gang Buster	21.UNKNOWN	110SD1857	3,260
<b>Total U.S. Department of Treasury</b>			<b><u>3,260</u></b>
<u>U.S. National Endowment for the Arts</u>			
Direct Program: ARRA - Promotion of the Arts - Grants to Organizations and Individuals (Recovery Act Funded)	45.024	52859	22,319
<b>Total U.S. National Endowment for the Arts</b>			<b><u>22,319</u></b>
<u>U.S. Environmental Protection Agency</u>			
Direct Program: Congressionally Mandated Projects	66.202	XP-97965601-3	238,500
<b>Total U.S. Environmental Protection Agency</b>			<b><u>238,500</u></b>
<u>U.S. Department of Energy</u>			
Direct Program: ARRA - Energy Efficiency and Conservation Block Grant Program (Recovery Act Funded)	81.128	DE-SC0001736	231,044
<b>Total U.S. Department of Energy</b>			<b><u>231,044</u></b>
<u>U.S. Department of Homeland Security</u>			
Passed through the County of San Diego: Homeland Security Grant Program	97.067	073-00000	27,854
State Homeland Security Program (SHSP)	97.073	073-00000	82,888
<b>Total U.S. Department of Homeland Security</b>			<b><u>110,742</u></b>
<b>Total Federal Expenditures</b>			<b><u>\$ 21,488,535</u></b>

\* Major Program

Note a: Refer to Note 1 to the schedule of expenditures of federal awards for a description of significant accounting policies used in preparing this schedule.

Note b: There was no federal awards expended in the form of noncash assistance and insurance in effect during the year.

Note c: Refer to Note 2 to the schedule of expenditures of federal awards for payments made to subrecipients during the year.

**CITY OF OCEANSIDE**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

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**Note 1: Summary of Significant Accounting Policies Applicable to the Schedule of Expenditures of Federal Awards**

**a. Scope of Presentation**

The accompanying schedule presents only the expenditures incurred by the City of Oceanside, California, that are reimbursable under federal programs of federal financial assistance. For the purposes of this schedule, federal awards include both federal financial assistance received directly from a federal agency, as well as federal funds received indirectly by the City from a non-federal agency or other organization. Only the portion of program expenditures reimbursable with such federal funds is reported in the accompanying schedule. Program expenditures in excess of the maximum federal reimbursement authorized or the portion of the program expenditures that were funded with state, local or other non-federal funds are excluded from the accompanying schedule.

**b. Basis of Accounting**

The expenditures included in the accompanying schedule were reported on the modified accrual basis of accounting. Under the modified accrual basis of accounting, expenditures are incurred when the City becomes obligated for payment as a result of the receipt of the related goods and services. Expenditures reported included any property or equipment acquisitions incurred under the federal program.

**Note 2: Payments to Subrecipients**

For the year ended June 30, 2010, payments to subrecipients consisted of the following:

<b>CFDA #</b>	<b>Program Name</b>	<b>Amount</b>
14.218	Community Development Block Grant	\$ 339,277
14.228	Community Development Block Grants/State's Program	930,411
14.235	Supportive Housing Program	140,710
14.253	ARRA - Community Development Block Grant (Recovery Act Funded)	72,870
14.239	Home Investment Partnerships Program	1,468,386
	Total	<u>\$ 2,951,654</u>

**Note 3: Loans Outstanding**

For the year ended June 30, 2010, loans outstanding consisted of the following:

<b>CFDA #</b>	<b>Program Name</b>	<b>Amount</b>
14.228	Community Development Block Grants/State's Program	\$ 866,871
14.239	Home Investment Partnerships Program	206,100
	Total	<u>\$ 1,072,971</u>

CITY OF OCEANSIDE

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

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SECTION I - SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued: Unqualified Opinion

Internal control over financial reporting:

- Significant deficiencies identified?  yes  no
- Significant deficiencies identified that are considered to be material weaknesses?  yes  none reported

Noncompliance material to financial statements noted?  yes  no

Federal Awards

Internal control over major programs:

- Significant deficiencies identified?  yes  no
- Significant deficiencies identified that are considered to be material weaknesses?  yes  none reported

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

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133?  yes  no

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
14.218, 14.253	Community Development Block Grant Cluster
14.239	HOME Investment Partnerships Program
14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii
14.871	Section 8 Housing Choice Vouchers

Dollar threshold used to distinguish between type A and type B program \$612,841

Auditee qualified as low-risk auditee?  yes  no

**CITY OF OCEANSIDE**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

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**SECTION II - FINANCIAL STATEMENT FINDINGS**

Finding Number 2010-1: Bank Reconciliations

During our interim review in July 2010, reconciliations of the City's general checking account were reconciled through August 2009. This did not constitute a timely reconciliation of this account which is of critical importance for the City. We followed up at our year end contact in September 2010 and determined that though the reconciliations had been completed through June 2010, various audit adjusting entries were required to correct the account balance.

We recommend that the City perform a thorough reconciliation of the City's cash and investment accounts in a timely manner to ensure that the general ledger amounts are correct.

Finding Number 2010-2: General Ledger

During the course of the audit, material audit adjustments were necessary to areas such as long-term debt, retentions payable, loans receivable, deferred revenue and accounts receivable. Based on our discussions with management, there appears to be accounting functions that are performed outside of the finance department and there is a lack of communication between the various departments and finance. We recommend that internal control procedures be implemented to ensure all information is communicated to the finance department in a timely manner to ensure all adjustments are recorded on the general ledger prior to the start of the audit.

Finding Number 2010-3: Budget Information in General Ledger

During our audit, we noted that the budget amounts in the general ledger were not consistent with the amounts in the original budget document as approved by City Council. In addition, the amounts for the amended budget were incorrect. We recommend that management ensure that approved budget amounts are reflected in the general ledger.

Finding Number 2010-4: Journal Entry Support

During our review of year end closing entries, we determined that adequate support was not maintained. We recommend that detailed support be maintained for all journal entries posted to the general ledger

**SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

Finding Number 2010-5:

- Program
  - CFDA number: 14.218, 14.253
  - Title: Community Development Block Grant Cluster
  - Federal Agency: U.S. Department of Housing and Urban Development
- Condition
  - The results of our audit indicated that the City did not properly certify its cost allocation plan in the timeline required.
- Criteria
  - OMB Circular A-87 requires plans to be prepared within six months prior to the beginning of each of the City's fiscal years and to include a required certification which is to be signed by an individual at a level no lower than chief financial officer.
- Questioned Costs
  - None

**CITY OF OCEANSIDE**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

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**SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (Continued)**

Finding Number 2010-5 (Continued):

- **Effect**  
The City's plan does not comply with the certification requirements of OMB Circular A-87.
- **Recommendation**  
We recommend the City establish procedures to ensure proper documentation of the plan including certification are done in accordance with the timeline established in OMB Circular A-87.
- **Management's Response**  
The City agrees with the finding and has subsequently completed the required certification.

Finding Number 2010-6:

- **Program**  
CFDA number: 14.239  
Title: HOME Investment Partnerships Program  
Federal Agency: U.S. Department of Housing and Urban Development
- **Condition**  
The results of our audit indicated that the City did not properly certify its cost allocation plan in the timeline required.
- **Criteria**  
OMB Circular A-87 requires plans to be prepared within six months prior to the beginning of each of the City's fiscal years and to include a required certification which is to be signed by an individual at a level no lower than chief financial officer.
- **Questioned Costs**  
None
- **Effect**  
The City's plan does not comply with the certification requirements of OMB Circular A-87.
- **Recommendation**  
We recommend the City establish procedures to ensure proper documentation of the plan including certification are done in accordance with the timeline established in OMB Circular A-87.
- **Management's Response**  
The City agrees with the finding and has subsequently completed the required certification.

Finding Number 2010-7:

- **Program**  
CFDA number: 14.228  
Title: Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii  
Federal Agency: U.S. Department of Housing and Urban Development
- **Condition**  
The results of our audit indicated that the City did not properly certify its cost allocation plan in the timeline required.

**CITY OF OCEANSIDE**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

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**SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (Continued)**

Finding Number 2010-7 (Continued):

- **Criteria**  
OMB Circular A-87 requires plans to be prepared within six months prior to the beginning of each of the City's fiscal years and to include a required certification which is to be signed by an individual at a level no lower than chief financial officer.
- **Questioned Costs**  
None
- **Effect**  
The City's plan does not comply with the certification requirements of OMB Circular A-87.
- **Recommendation**  
We recommend the City establish procedures to ensure proper documentation of the plan including certification are done in accordance with the timeline established in OMB Circular A-87.
- **Management's Response**  
The City agrees with the finding and has subsequently completed the required certification.

Finding Number 2010-8:

- **Program**  
CFDA number: 14.871  
Title: Section 8 Housing Choice Vouchers  
Federal Agency: U.S. Department of Housing and Urban Development
- **Condition**  
The results of our audit indicated that the City did not properly certify its cost allocation plan in the timeline required.
- **Criteria**  
OMB Circular A-87 requires plans to be prepared within six months prior to the beginning of each of the City's fiscal years and to include a required certification which is to be signed by an individual at a level no lower than chief financial officer.
- **Questioned Costs**  
None
- **Effect**  
The City's plan does not comply with the certification requirements of OMB Circular A-87.
- **Recommendation**  
We recommend the City establish procedures to ensure proper documentation of the plan including certification are done in accordance with the timeline established in OMB Circular A-87.
- **Management's Response**  
The City agrees with the finding and has subsequently completed the required certification.

**CITY OF OCEANSIDE**

**SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

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**SECTION II - FINANCIAL STATEMENT FINDINGS**

No matters were reported.

**SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

Finding Number 2009-1:

- Program  
CFDA number: 14.218  
Title: Community Development Block Grant – Entitlement grant  
Federal Agency: U.S. Department of Housing and Urban Development
- Condition  
The results of our reporting test work indicated that the City did not file the Federal Cash Transactions Reports (SF-272) on a timely basis for all quarters during the fiscal year.
- Criteria  
The applicable federal code (24 CFR 84.52) states, “Recipients shall be required to submit not more than the original and two copies of the SF-272 15 calendar days following the end of each quarter.
- Questioned Costs  
None
- Effect  
The City may be penalized or fined for its noncompliance with program compliance requirements.
- Recommendation  
We recommend that the City establish procedures to ensure that the required reports are filed on a timely basis. The performance of these procedures should be documented to ensure compliance with monitoring and review programs.
- Management’s Response  
During HUD Program Year 2008 (7/1/2008-6/30/2009), the City established new procedures for submitting the quarterly SF-272 form; during Program Year 2009, the City has submitted each report correctly and in a timely manner. Program staff and accounting staff have calendar reminders of the date these reports are due. The CDBG Program Manager maintains both electronic and paper copies of the reports and the dates submitted to the HUD-Los Angeles Field Office. The City intends to remain in full compliance with requirements for submittal.
- Status  
The City has corrected this finding and no instances were noted in the current year.