

CITY OF ESCONDIDO, CALIFORNIA
SINGLE AUDIT OF FEDERALLY ASSISTED
GRANT PROGRAMS
JUNE 30, 2023



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**CITY OF ESCONDIDO, CALIFORNIA
TABLE OF CONTENTS
JUNE 30, 2023**

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 <i>GOVERNMENT AUDITING STANDARDS</i>	1
INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE, AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE	3
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	7
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	9
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	10
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS	13



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*

Honorable Mayor and
Members of the City Council
of the City of Escondido
Escondido, 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, the aggregate discretely presented component unit, and each major fund, and the aggregate remaining fund information of the City of Escondido (the City), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise City's basic financial statements, and have issued our report thereon dated February 29, 2024. Our report includes a reference to other auditors who audited the financial statements of the California Center for the Arts, Escondido Foundation, a discretely presented component unit of the City, as described in our report on the City's financial statements.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered 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 City's internal control. Accordingly, we do not express an opinion on the effectiveness of 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 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. 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.

Honorable Mayor and
Members of the City Council
of the City of Escondido

Report on 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.



CliftonLarsonAllen LLP

Irvine, California
February 29, 2024



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE, AND
REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL
AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

Honorable Mayor and
Members of the City Council
of the City of Escondido
Escondido, California

Report on Compliance for Each of the Major Federal Programs

Opinion on Each of the Major Federal Programs

We have audited the City of Escondido's (the City) compliance with the types of compliance requirements identified as subject to audit 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, 2023. The City's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

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, 2023.

Basis for Opinion on Each of the Major Federal Programs

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each of the major federal programs. Our audit does not provide a legal determination of the City's compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City's federal programs.

Honorable Mayor and
Members of the City Council
of the City of Escondido

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omission, misrepresentations, or override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2023-002. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the noncompliance finding identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Honorable Mayor and
Members of the City Council
of the City of Escondido

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance 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, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

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 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 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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2023-001 through 2023-002 to be significant deficiencies.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the City as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We have issued our report thereon, dated February 29, 2024, which contained unmodified opinions on those 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.

Honorable Mayor and
Members of the City Council
of the City of Escondido

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 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.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

CliftonLarsonAllen LLP

Irvine, California
June 26, 2024

**CITY OF ESCONDIDO, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2023**

Federal Grantor/Pass-Through Grantor/Program/Cluster Title/Project	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures	Passed-Through to Subrecipients
U.S. Department of Housing and Urban Development				
Direct Assistance:				
Community Development Block Grant - Entitlement Grants Cluster:				
Community Development Block Grant	14.218	N/A	\$ 1,930,284	\$ 159,833
COVID-19 - Community Development Block Grant	14.218	N/A	16,085	-
Subtotal Community Development Block Grants - Entitlement Grants Cluster			1,946,369	159,833
Emergency Solutions Grant Program	14.231	N/A	13,329	-
COVID-19 - Emergency Solutions Grant Program	14.231	N/A	914,675	893,383
Subtotal Emergency Solutions Grant Program			928,004	893,383
HOME Investment Partnership	14.239	N/A	718,088	648,008
Total U.S. Department of Housing and Urban Development			3,592,461	1,701,224
U.S. Department of Justice				
Direct Assistance:				
Safe Streets Task Force	16.U01	N/A	10,390	-
Fugitive Task Force	16.U02	N/A	23,688	-
Electronic Crimes Task Force	16.U03	N/A	3,452	-
Child Exploitation Task Force	16.U04	N/A	2,710	-
Edward Byrne Memorial Justice Assistance Grant	16.738	N/A	36,135	-
Edward Byrne Memorial Competitive Grant Program	16.751	N/A	14,646	-
Passed-through the California Governor's Office of Emergency Services:				
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	CQ21028638	51,889	-
Total U.S. Department of Justice			142,910	-
U.S. Department of Transportation				
Passed-Through the State of California Office of Traffic Safety:				
Office of Traffic Safety - 2022 Selective Traffic Enforcement Program	20.600	PT22168	48,628	-
Office of Traffic Safety - 2022 Selective Traffic Enforcement Program	20.608	PT22168	221,206	-
Office of Traffic Safety - 2023 Selective Traffic Enforcement Program	20.600	PT23109	82,014	-
Office of Traffic Safety - 2023 Selective Traffic Enforcement Program	20.608	PT23109	233,310	-
Office of Traffic Safety - 2022 Bicycles and Pedestrian Safety	20.600	PS22033	3,766	-
Office of Traffic Safety - 2023 Bicycles and Pedestrian Safety	20.600	PS23013	8,553	-
Subtotal Office of Traffic Safety Grants			597,477	-
Passed-Through the State of California Department of Transportation:				
Highway Planning and Construction	20.205	ATPLN1-5081(023)	40,000	-
Total U.S. Department of Transportation			637,477	-
U.S. Department of Treasury				
Direct Assistance:				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	5,246,218	-
Total U.S. Department of Treasury			5,246,218	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**CITY OF ESCONDIDO, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

<u>Federal Grantor/Pass-Through Grantor/Program/Cluster Title/Project</u>	<u>Federal Assistance Listing Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Federal Expenditures</u>	<u>Passed-Through to Subrecipients</u>
Environmental Protection Agency				
Passed-Through the State of California Water Resource Control Board:				
Capitalization Grants for Clean Water State Revolving Funds	66.458	D2001031	\$ 10,602,958	\$ -
Total Environmental Protection Agency			<u>10,602,958</u>	<u>-</u>
U.S. Department of Health and Human Services				
Passed-through the County of San Diego Health and Human Services Agency:				
Title III-B Transportation	93.044	2001CAOASS-00	130,483	-
Title III-C1 and C2 Congregate Meals	93.045	2001CAOACM-00/2001CAOAH-00	15,748	-
NSIP C1 and C2 Incentive Payments	93.053	2001CAOANS-00	<u>59,919</u>	<u>-</u>
Total U.S. Department of Health and Human Services			206,150	-
U.S. Department of Homeland Security				
Passed-Through the County of San Diego Office of Emergency Services:				
2020 State Homeland Security Grant - Planning	97.067	2020-0095	24,876	-
2022 State Homeland Security Grant - Planning	97.067	2022-0043	<u>7,343</u>	<u>-</u>
Subtotal State Homeland Security Grant			32,219	-
Passed-Through the City of San Diego Office of Homeland Security:				
2020 Urban Areas Security Initiative Program	97.067	2020-0095	76,446	-
2021 Urban Areas Security Initiative Program	97.067	2021-0081	25,885	-
2021 Urban Areas Security Initiative Program	97.067	2022-0043	<u>2,400</u>	<u>-</u>
Subtotal Urban Areas Security Initiative Program			104,731	-
Passed-Through the City of San Diego Sheriff's Department:				
2021 CalEMA Operation Stonegarden Grant	97.067	2021-0081	<u>10,000</u>	<u>-</u>
Total U.S. Department of Homeland Security			<u>146,950</u>	<u>-</u>
Total Expenditures of Federal Awards			<u>\$ 20,575,124</u>	<u>\$ 1,701,224</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

CITY OF ESCONDIDO, CALIFORNIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2023

NOTE 1 BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) include the federal award activities of the City of Escondido, California (the City), under programs of the federal government, as well as federal financial assistance passed through other government agencies for the year ended June 30, 2023. The information in the 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 present only a selected portion of the operations of the City, they are not intended to, and do not, present the financial statements of the City. The City's reporting entity is defined in Note 1 of the notes to the City's financial statements.

NOTE 2 BASIS OF ACCOUNTING

The accompanying Schedule is presented using the modified accrual basis of accounting for governmental funds and the accrual basis for proprietary funds, which is described in the Note 1 of the notes to the City's financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance for all awards. The information in the SEFA is presented in accordance with the requirements of the Uniform Guidance. Therefore, some amounts presented in the SEFA may differ from amounts presented in, or used in the preparation of, the basic financial statements. Pass-through entity identifying numbers are identified where available.

NOTE 3 INDIRECT COST RATE

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

NOTE 4 CONTINGENCIES

Under the terms of federal grants, additional audits may be requested by the grantor agencies and certain costs may be questioned as not being appropriate expenditures under the terms of the grants. Such audits could lead to a request for reimbursement to the grantor agencies.

**CITY OF ESCONDIDO, CALIFORNIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2023**

Section I – Summary of Auditors’ Results

Financial Statements

1. Type of auditors’ report issued: Unmodified
2. Internal control over financial reporting:
- Material weakness(es) identified? _____ yes x no
 - Significant deficiency(ies) identified? _____ yes x none reported
3. Noncompliance material to financial statements noted? _____ yes x no

Federal Awards

1. Internal control over major federal programs:
- Material weakness(es) identified? _____ yes x no
 - Significant deficiency(ies) identified? x yes _____ none reported
2. Type of auditors’ report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? x yes _____ no

Identification of Major Federal Programs

Assistance Listing Number(s)

Name of Federal Program or Cluster

14.218

Community Development Block Grant –
Entitlement Grant Cluster

14.239

HOME Investment Partnership

21.027

COVID-19 Coronavirus State and Local Fiscal
Recovery Funds

66.458

Capitalization Grants for Clean Water State
Revolving Funds

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

\$ 750,000

Auditee qualified as low risk auditee?

_____ yes x no

**CITY OF ESCONDIDO, CALIFORNIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Section II – Financial Statement Findings

Our audit did not disclose any matters required to be reported in accordance with Government Auditing Standards.

Section III – Findings and Questioned Costs – Major Federal Programs

2023-001 - Suspension and Debarment

Federal Agency: U.S. Department of Treasury/Environmental Protection Agency
Federal Program Title: Corona Virus State and Local Fiscal Recovery Funds/Capitalization Grants for Clean Water State Revolving Fund
Assistance Listing Number: 21.027/66.458
Federal Award Identification Number: SLFRP3211/06000118
Pass-Through Agency: N/A/State of California Water Resources Control Board
Pass-Through Numbers: N/A/D2001031
Award Period: March 3, 2021 to December 31, 2024/April 1, 2018 to March 31, 2053
Type of Finding: Significant deficiency in internal control over compliance

Criteria or Specific Requirement: Pursuant to 31 Code of Federal Regulations section 19.300, prior to entering into subawards and contracts with award funds, recipients must verify that such contractors and subrecipients are not suspended, debarred, or otherwise excluded.

Condition: Even though it appears that the City has internal controls over compliance in place, for some contracts, the City was unable to provide specific supporting documentation of their verification that the contractors were not suspended or debarred prior to entering into the contract.

Questioned Costs: None.

Context: Based on a statistically valid sample of five ALN 21.027 transactions, the City was unable to provide specific supporting documentation of the suspension and debarment verification process for five contracts. Based on a statistically valid sample of three ALN 66.458 transactions, the City was unable to provide specific supporting documentation of the suspension and debarment verification process for two contracts.

Cause: The City did not retain specific supporting documentation that the suspension and debarment verification was performed prior to entering into the contract.

Effect: There were no instances of noncompliance with the provisions of suspension and debarment; however, specific supporting documentation pertaining to internal controls over compliance with suspension/debarment was incomplete.

Repeat Finding: This is not a repeat finding.

Recommendation: We recommend the City review and modify internal control procedures over compliance to ensure that specific supporting documentation of the suspension and debarment verification is retained.

View of Responsible Officials: There is no disagreement with the audit finding.

**CITY OF ESCONDIDO, CALIFORNIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Section III – Findings and Questioned Costs – Major Federal Programs (Continued)

2023-002 - Reporting

Federal Agency: U.S. Department of Housing and Urban Development

Federal Program Title: Community Development Block Grant Programs

Assistance Listing Number: 14.218

Federal Award Identification Number: B-22-MC-06-0552

Pass-Through Agency: N/A

Pass-Through Numbers: N/A

Award Period: July 1, 2022 through September 1, 2029

Type of Finding: Other matter and significant deficiency in internal control over compliance

Criteria or Specific Requirement: Pursuant to 2 CFR Part 170, under the requirements of the Federal Funding Accountability and Transparency Act (FFATA), recipients of grants or cooperative agreements are required to report first-tier subawards of \$30,000 or more in the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS).

Condition: The City was unable to provide supporting documentation that the required special reporting was completed and submitted pursuant to FFATA.

Questioned Costs: None.

Context: Based on a statistically valid sample of two subawards, the City was unable to provide specific supporting documentation that the required special report was completed and submitted.

Cause: The City did not retain specific supporting documentation that the required special report was completed.

Effect: Noncompliance noted with the provisions of special reporting.

Repeat Finding: This is not a repeat finding.

Recommendation: We recommend the City review and modify internal control procedures over compliance to ensure that specific supporting documentation for reporting is performed and retained.

View of Responsible Officials: There is no disagreement with the audit finding.

**CITY OF ESCONDIDO, CALIFORNIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2023**

Financial Statement Findings

Finding 2022-001

Condition: The City has been recording certain contributions and deposits from developers and others that may not be refundable and are restricted for a specific purpose as deposit liabilities.

Status: Corrective action was taken.

Federal Program Award Findings

There were no federal program award findings in the prior year.



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