CITY OF SANTA CLARA

SINGLE AUDIT REPORT
FOR THE YEAR ENDED JUNE 30, 2019

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CITY OF SANTA CLARA

SINGLE AUDIT REPORT
For the Year Ended June 30, 2019

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CITY OF SANTA CLARA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2019

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 federal programs:

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

Identification of major programs:

CFDA #(s)	Name of Federal Program or Cluster
14.218	Community Development Block Grant – Entitlement Grant

Dollar threshold used to distinguish between type A and type B programs: $750,000

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

SECTION II – FINANCIAL STATEMENT FINDINGS

Our audit did not disclose significant deficiencies, material weaknesses or instances of noncompliance material to the basic financial statements. We have also issued a separate Memorandum on Internal Control dated December 19, 2019, which is an integral part of our audits and should be read in conjunction with this report.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Our audit disclosed the following findings and questioned costs required to be reported in accordance with Uniform Guidance.

Finding Reference Number: SA2019-001 Monitoring CDBG and HOME Program Activities for Compliance with Program Rules and Regulations

CFDA number: 14.218 and 14.239

CFDA Title: Community Development Block Grant – Entitlement Grant
HOME Investment Partnerships Program

Name of Federal Agency: Department of Housing and Urban Development

Federal Award Identification Number: B-18-MC-06-0022
M-18-MC-06-0217

Criteria: 24 CFR part 570 details the various rules and regulations of the Community Development Block Grant (CDBG) Program and 24 CFR Part 92 details the various rules and regulations of the HOME Investment Partnership (HOME) Program. These regulations include specific program requirements for timing of activities, eligible and prohibited activities, project and subrecipient monitoring requirements, as well as other provisions. If the City does not adhere to the requirements of 24 CFR part 570 and 24 CFR Part 92 both before disbursement for eligible activities and on an ongoing basis to ensure continued compliance with the income eligibility requirements of the program, costs incurred under the program may be deemed ineligible and need to be returned to the grantor.

Condition: The City underwent a monitoring review by the grantor in June 2019 related to the fiscal year 2019 CDBG and HOME Programs, the results of which were issued in August 2019. The monitoring review results included two findings related to the CDBG program, one finding regarding financial management for the CDBG and HOME programs and one concern pertaining to the HOME program.

The first finding for the CDBG program was related to the City's management of its subrecipients and monitoring their performance. The city does not have written CDBG subrecipient procedures, does not assess the risk of its CDBG subrecipients or conduct formal on-site monitoring visits, does not document its review of subrecipient audits, and the subrecipient written agreements do not contain certain required agreement provisions.

The second finding for the CDBG program was related to compliance with the program's national objective requirements to ensure that CDBG grant funds primarily benefit low- and moderate-income households. HUD determined that one of the City's subrecipients did not adequately document the income eligibility of participants served by this CDBG-funded program. Although HUD indicated that it is likely many beneficiaries receiving services annually from the subrecipient are low- and moderate-income, the City does not perform on-site monitoring reviews of subrecipients to ensure that subrecipients are 1) using appropriate standards to assess income eligibility and 2) maintaining acceptable documentation to support eligibility determinations and as a result, the city is unable to verify the number of eligible persons reported as eligible by subrecipients.

Finding Reference Number: SA2019-001 Monitoring CDBG and HOME Program Activities for Compliance with Program Rules and Regulations (Continued)

The third finding for the financial management of the CDBG and HOME programs is that the City does not verify that its CDBG and HOME subrecipients expending at least $750,000 in federal funding in a year have required audits completed in accordance with the regulations found at 2 CFR part 200.331(f).

The concern for the HOME program is related to the subrecipient management and tenant based rental assistance (TBRA) requirements and the need for the TBRA Policies and Procedures Manual to include additional guidance to subrecipients on lease review and payments to landlords. HUD noted that executed leases between TBRA clients and landlords did not include any prohibited clauses. However, review of the tenant files did not find that one of the HOME program's TBRA subrecipient's staff actively documented that leases were reviewed and determined to be acceptable. The City's TBRA Policies and Procedures Manual mentions that the lease must be reviewed (page 9) but does not clearly state that the subrecipient should document that the lease was reviewed and found to be free of prohibited HOME provisions. Similarly, this TBRA manual does not describe the City's expectation regarding timely payment of rent subsidies to landlords on behalf of tenants.

Cause: The causes listed in HUD's monitoring visit letter include:

- Finding one - The City does not have policies and procedures to ensure proper oversight of its CDBG-funded subrecipients.

- Finding two - The City does not have policy and procedures that cover oversight of its CDBG subrecipients. Such policies and procedures should include subrecipient documentation requirements and procedures for city staff to verify that subrecipients are complying with CDBG program and contract requirements.

  Although the City does include national objective recordkeeping provisions in its subrecipient agreements, and annually emails updated CDBG income limits, the city does not perform on-site monitoring reviews of subrecipients to ensure that subrecipients are 1) using appropriate standards to assess income eligibility and 2) maintaining acceptable documentation to support eligibility determinations. As a result, the city is unable to verify the number of eligible persons reported as eligible by subrecipients.

- Finding three - The City does not have policies and procedures for the submission of annual audits for subrecipients exceeding the annual Federal expenditure threshold a requirement in its CDBG and HOME subrecipient contracts. Although not all subrecipients meet the expenditure threshold, the City should identify those subrecipients likely to meet this criterion and ensure that those audits are submitted.

- Concern - The City's current TBRA procedures manual does not fully describe the lease review process or describe the steps for documenting the review of leases. Further, this document does not describe the City's expectations that rent subsidies are to be paid timely.

Finding Reference Number: SA2019-001 Monitoring CDBG and HOME Program Activities for Compliance with Program Rules and Regulations (Continued)

Effect: The effects listed in HUD's monitoring visit letter include:

- Finding one - The City does not provide adequate oversight of its CDBG subrecipients in accordance with the regulations found at: 24 CFR § 570.501, 24 CFR § 570.502, 2 CFR § 200.302 and 2 CFR § 200.33 l(a - b).

- Finding two - The City puts its public service funding at-risk because it does not verify that CDBG-funded subrecipients are serving a sufficient percentage of low- and moderate- income families.

- Finding three - The City puts its CDBG and HOME programs at-risk by not requiring subrecipients to submit ·audited financial statements on an annual basis. This is especially important because the City does not currently complete a risk assessment of its CDBG subrecipients. Without the benefit of audited financial statements, the City loses an opportunity to identify issues with subrecipients.

- Concern - There is the possibility that without clear standards for rent subsidy payments, subrecipients might delay payment, thus jeopardizing tenants' housing. Further, having the subrecipient document that leases have been reviewed prior to execution reduces the likelihood that tenants will execute leases with provisions that violate HOME regulations.

Recommendation: Although the City responded to the findings and the concern in its October 30, 2019 letter to the grantor with corrective action plans, the City must develop policies and procedures to ensure that all grant program activities are in compliance with the provisions of 24 CFR part 570 and 24 CFR Part 92 and ensure that all the findings are resolved with the grantor in a timely manner.

View of Responsible Officials and Planned Corrective Actions: Please see Corrective Action Plan separately prepared by the City.

CITY OF SANTA CLARA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Fiscal Year Ended June 30, 2019

Federal Grantor/ Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Identifying Number	Pass-Through To Subrecipients	Federal Expenditures
U.S. Department of Housing and Urban Development Direct Programs				
Community Development Block Grant - Entitlement Grant	14.218		$167,977	$1,221,727
Home Investment Partnerships Program	14.239		755,991	825,141
Total U.S. Department of Housing and Urban Development			923,968	2,046,868
U.S. Department of Justice Direct Program				
Equitable Sharing Program	16.922			99,229
U.S. Department of Transportation Pass-Through Programs From:				
State of California Department of Transportation				
Highway Planning and Construction	20.205	CML-5019 (033)		196,374
Metropolitan Transportation Commission				
Priority Development Area Planning Grant	20.205	1812		155,835
Total U.S. Department of Transportation				352,209
U.S. Department of Homeland Security				
Pass-Through Programs From:				
California Task Force 3 Urban Search and Rescue				
National Urban Search and Rescue Response System	97.025	CA-TF3		106,657
California Governor's Office of Emergency Services				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4301-DR-CA 085-69084		26,179
County of Santa Clara Office of Emergency Services				
Homeland Security Grant Program	97.067	SHSGP		18,750
Total U.S. Department of Homeland Security				151,586
Total Expenditures of Federal Awards			$923,968	$2,649,892

See Accompanying Notes to Schedule of Expenditures of Federal Awards

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NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

NOTE 1 – REPORTING ENTITY

The Schedule of Expenditure of Federal Awards (the Schedule) includes expenditures of federal awards for the City of Santa Clara, California, and its component units as disclosed in the notes to the Basic Financial Statements, except for federal awards of the Santa Clara Stadium Authority (Stadium Authority). Federal awards expended by the Stadium Authority, if any, are excluded from the Schedule and are subject to a separate Single Audit performed by other auditors.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of accounting refers to *when* revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements, regardless of the measurement focus applied. All governmental funds and agency funds are accounted for using the modified accrual basis of accounting. All proprietary funds are accounted for using the accrual basis of accounting. Expenditures of Federal Awards reported on the Schedule are recognized when incurred.

NOTE 3 – INDIRECT COST ELECTION

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

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MAZE & ASSOCIATES

INDEPENDENT AUDITOR'S 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 Members of the City Council
City of Santa Clara, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City as of and for the year ended June 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 December 19, 2019. Our report includes a reference to other auditors who audited the financial statements of the City of Santa Clara Stadium Authority for the year ended March 31, 2019 and a reference to other auditors who audited the financial statements the Northern California Power Agency, Transmission Agency of Northern California and San Jose-Santa Clara Regional Wastewater Facility and Clean Water Financing Authority as of and for the year ended June 30, 2018, related to the calculation of the Investments in Joint Ventures, as described in our report on the City's financial statements. This report includes our consideration of the results of the other auditors' testing of internal control over financial reporting and compliance and other matters that are reported on separately by those other auditors. However, this report, insofar as it relates to the results of the other auditors, is based solely on the reports of the other 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 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 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.

Accountancy Corporation
3478 Buskirk Avenue, Suite 215
Pleasant Hill, CA 94523

T 925.930.0902
F 925.930.0135
E maze@mazeassociates.com
W **mazeassociates.com**

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 and other auditors 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 and those of the other auditors 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 result of that testing, and not to provide an opinion on the effectiveness of the City'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 City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Maze & Associates

Pleasant Hill, California
December 19, 2019

MAZE & ASSOCIATES

INDEPENDENT AUDITOR'S 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

To the Honorable Members of the City Council
City of Santa Clara, California

Report on Compliance for Each Major Federal Program

We have audited the City of Santa Clara's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended June 30, 2019. 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.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the City's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the City's compliance.

Opinion on Each Major Federal Program

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

Accountancy Corporation
3478 Buskirk Avenue, Suite 215
Pleasant Hill, CA 94523

T 925.930.0902
F 925.930.0135
E maze@mazeassociates.com
W **mazeassociates.com**

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying Schedule of Findings and Questioned Costs as item SA2019-001. Our opinion on each major federal program is not modified with respect to these matters.

The City's response to the noncompliance findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. The City's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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 to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or 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.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs as item SA2019-001, that we consider to be significant deficiencies.

The City's response to the internal control over compliance findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. The City's response was not subjected to the 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, each major fund, and the aggregate remaining fund information of the City as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated December 19, 2019, which contained an unmodified opinion on those basic financial statements. Our report includes a reference to other auditors who audited the financial statements of the City of Santa Clara Stadium Authority for the year ended March 31, 2019 and a reference to other auditors who audited the financial statements the Northern California Power Agency, Transmission Agency of Northern California and San Jose-Santa Clara Regional Wastewater Facility and Clean Water Financing Authority as of and for the year ended June 30, 2018, related to the calculation of the Investments in Joint Ventures, as described in our report on the City's financial statements. Our report, insofar as it relates to the results of the other auditors, is based solely on the reports of the other auditors. Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the 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.

Maze & Associates

Pleasant Hill, California
February 26, 2019

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SINGLE AUDIT
FOR THE YEAR ENDED JUNE 30, 2019

CORRECTIVE ACTION PLAN

FINANCIAL STATEMENT FINDINGS - CURRENT YEAR

There were no current year financial statement findings.

FEDERAL AWARD FINDINGS - CURRENT YEAR

Finding Reference Number: **SA2019-001 Monitoring CDBG and HOME Program Activities for Compliance with Program Rules and Regulations**

CFDA number: 14.218 and 14.239
CFDA Title: Community Development Block Grant – Entitlement Grant
HOME Investment Partnerships Program
Name of Federal Agency: Department of Housing and Urban Development

- **Name(s) of the contact person:** *Eric Calleja, Housing Development Officer*
- **Corrective Action Plan:**

Finding One – The City accepts HUD 's findings on Subrecipient Oversight. The City conducts thorough "desk audit" reviews of submitted reports and supporting documentation for invoices; however, on-site monitoring efforts need improvement. If the City does find consistent anomalies during the "desk review", staff would complete an on-site visit to further investigate.

Although the City did not complete a formal Risk Assessment, the City does consider funding amount and history with the sub-recipient when determining whether an on-site review would return anything different than a desk review.

The City will complete the following actions:

1) The City will formalize a Subrecipient Monitoring and Oversight manual which will include a methodology on Subrecipient Risk Assessment. The City has already contacted Cloudburst, the City's HUD technical advisor, to assist with this effort.
2) The City will be updating its Grant Agreement template for the new program year to include all necessary provisions from 2 CFR 200. The City will send the draft contract template to HUD for review.
3) The City will develop a Risk Assessment methodology which will be included in the subrecipient

Finding Two – The City agrees that St. Justin's program intake form is inadequate; however, due to the nature of the primary population served (homeless and seniors), it is likely that the clientele is eligible.

1500 Warburton Avenue
Santa Clara, CA 95050
(408) 615-2340
FAX (408) 243-8687
www.santaclaraca.gov

The City has drafted a new intake form that has updated income levels, a place for the client and staff to sign, and a place where the client can self-certify their homeless status. The City has given the draft intake form to the agency to be approved by their Board. The City will then submit the form to HUD for approval.

Finding Three – The City disagrees with this finding. In the City's contract/agreement template that is used with all subrecipients, there is the clause requiring those grantees that expend $750,000 or more of federal financial assistance in a fiscal year to obtain a Single Audit.

The new policies and procedures will detail when single audits are required and how they are reviewed by City staff Further, with the updated contract template, any concerns regarding required regulatory language should be addressed.

Concern – While the City's current TBRA Guidelines contain verbiage that the TBRA administrator is required to review the lease, Staff acknowledges that this requirement could be clarified and further emphasized

The City will update the TBRA Guidelines to make it clearer that the TBRA administrator is required to review leases, and that they will send the subsidy checks by a certain date every month.

- **Anticipated Completion Dates:**
  Finding #1, April 30, 2020; Finding #2, November 30, 2020; Finding #3, April 30, 2020; and Concern, Implemented. As noted in its December 30, 2019 letter to the City, the grantor indicated that it considers the Concern to be "closed."

SINGLE AUDIT
FOR THE YEAR ENDED JUNE 30, 2019

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINANCIAL STATEMENT FINDINGS – PRIOR AUDIT

Finding Reference Number: 2018-01 Franchise Fees Remittance Errors

- **Name(s) of the contact person:** *David Noce, Accounting Division Manager*
- *Fiscal Year of Initial Finding: 2017-2018*
- Current Status: Implemented

Finding Reference Number: 2017-01 Payroll Database Access

- **Name(s) of the contact person:** *David Noce, Accounting Division Manager*
- *Fiscal Year of Initial Finding: 2016-2017*
- Current Status: Implemented

FEDERAL AWARD FINDINGS – PRIOR AUDIT

Finding Reference Number: SA2018-001 Equipment Management Requirements

CFDA #: 97.044
Name of Federal Agency: Department of Homeland Security

- **Name(s) of the contact person:** *Nicole Gresham, Staff Analyst*
- *Fiscal Year of Initial Finding: 2017-2018*
- Current Status: *Implemented in November 2018.*

Finding Reference Number: SA2017-001 Monitoring HOME Program Activities for Compliance with HOME Program Rules and Regulations

CFDA #: 14.239
Name of Federal Agency: Department of Housing and Urban Development

- **Name(s) of the contact person:** *Jonathan Veach, Housing and Community Services Division Manager*
- *Fiscal Year of Initial Finding: 2016-2017*
- Current Status: *Implemented and in its letter dated February 22, 2019, the grantor indicated that it considers the finding closed.*

1500 Warburton Avenue
Santa Clara, CA 95050
(408) 615-2340
FAX (408) 243-8687
www.santaclaraca.gov