

**CITY OF GLENDALE, CALIFORNIA**  
**SINGLE AUDIT OF FEDERALLY ASSISTED**  
**GRANT PROGRAMS**  
**YEAR ENDED JUNE 30, 2022**



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**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 City Council  
City of Glendale  
Glendale, 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 City of Glendale (the City), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated November 18, 2022.

***Report on Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of 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 or significant deficiencies may exist that were not identified.

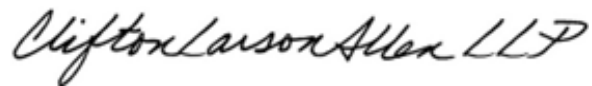
Honorable Mayor and Members of City Council  
City of Glendale

***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether 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  
November 18, 2022



**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 City Council  
City of Glendale  
Glendale, California

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited the City of Glendale'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, 2022. 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 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, 2022.

***Basis for Opinion on Each Major Federal Program***

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 major federal program. Our audit does not provide a legal determination of the City's compliance with the 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.

### ***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 omissions, misrepresentations, or the 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 the 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.

### **Report on 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.

Honorable Mayor and Members of City Council  
City of Glendale

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. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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.

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, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We have issued our report thereon, dated November 18, 2022, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards 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.



**CliftonLarsonAllen LLP**

Irvine, California  
March 22, 2023

**CITY OF GLENDALE  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2022**

Federal Grantor / Pass-Through Grantor / Program / Cluster Title / Project	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures	Passed Through to Subrecipients
<b>U.S. Department of Housing and Urban Development</b>				
Direct Assistance:				
Community Development Block Grants - Entitlement Grants Cluster:				
Community Development Block Grants/Entitlement Grants	14.218		\$ 1,663,146	\$ 1,247,754
COVID-19 - Community Development Block Grants/Entitlement Grants	14.218		113,987	-
Subtotal Community Development Block Grants - Entitlement Grants Cluster			<u>1,777,133</u>	<u>1,247,754</u>
Emergency Solutions Grants Program	14.231		128,756	117,949
COVID-19 - Emergency Solutions Grants Program	14.231		1,650,326	1,164,519
Subtotal Emergency Solutions Grants Program			<u>1,779,082</u>	<u>1,282,468</u>
Home Investment Partnerships Program	14.239		74,048	-
Home Investment Partnerships Program Income	14.239		122,142	-
Subtotal Home Investment Partnerships Program			<u>196,190</u>	<u>-</u>
Continuum of Care Program - 2019 Coordinated Entry System Reallocation	14.267		125,317	117,847
Continuum of Care Program - 2019 Chester Street Permanent Supportive Housing	14.267		61,892	59,694
Continuum of Care Program - 2019 Family Promise Rapid Re-Housing	14.267		72,340	72,340
Continuum of Care Program - 2019 Glendale Homeless Management Information System Project	14.267		34,545	-
Continuum of Care Program - 2019 Scattered Site Permanent Supportive Housing	14.267		35,023	35,023
Continuum of Care Program - 2020 Housing Now Permanent Supportive Housing	14.267		347,478	321,439
2020 NOFA CES Relocation	14.267		566,305	511,614
Continuum of Care Program - 2020 NOFA Chester Street Permanent Supportive Housing	14.267		60,914	60,914
Continuum of Care Program - 2020 NOFA Family Promise RRH Program	14.267		47,801	42,377
Continuum of Care Program - 2020 NOFA Next Step PSH Program	14.267		186,308	179,240
Continuum of Care Program - 2020 NOFA Scattered Site PSH Program	14.267		187,893	179,685
Continuum of Care Program - 2020 NOFA CoC Planning	14.267		74,099	-
Continuum of Care Program -2020 NOFA Glendale Homeless Management Information System Project	14.267		79,578	-
Continuum of Care Program - 2020 NOFA Consolidated Grant SPC	14.267		641,654	-
Continuum of Care Program - 2019 Consolidated Shelter Plus Care	14.267		54,633	-
Subtotal Continuum of Care Program			<u>2,575,780</u>	<u>1,580,173</u>
Housing Voucher Cluster:				
Direct Assistance:				
Section 8 Housing Choice Vouchers	14.871		19,577,956	-
COVID-19 - Section 8 Housing Choice Vouchers	14.871		221,227	-
COVID-19 - Emergency Housing Voucher Rental Assistance	14.871		200,195	-
COVID-19 - Emergency Housing Voucher Rental Assistance - Administrative	14.871		215,560	-
Mainstream Vouchers	14.879		202,482	-
COVID-19 - Mainstream Vouchers	14.879		175	-
Passed-through Other Housing Authorities:				
Section 8 Housing Choice Vouchers (Portable Vouchers)	14.871	CA114V	18,341,630	-
Subtotal Housing Voucher Cluster			<u>38,759,225</u>	<u>-</u>
<b>Total U.S. Department of Housing and Urban Development</b>			<u><b>45,087,410</b></u>	<u><b>4,110,395</b></u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.



**CITY OF GLENDALE  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2022**

Federal Grantor / Pass-Through Grantor / Program / Cluster Title / Project	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures	Passed Through to Subrecipients
<b>U.S. Department of Justice</b>				
Direct Assistance:				
Public Safety Partnership and Community Policing Grants	16.710		\$ 83,333	\$ -
Edward Byrne Memorial Justice Assistance Grant Program	16.738		17,178	-
DNA Backlog Reduction Program (2019)	16.741		232,201	-
DNA Backlog Reduction Program (2020)	16.741		111,839	-
DNA Backlog Reduction Program (2021)	16.741		5,386	-
Subtotal DNA Backlog Reduction Program			<u>349,426</u>	<u>-</u>
Equitable Sharing Program	16.922		129,399	-
<b>Total U.S. Department of Justice</b>			<b><u>579,336</u></b>	<b><u>-</u></b>
<b>U.S. Department of Labor</b>				
Workforce Innovation and Opportunity Act (WIOA) Cluster:				
Passed-through State of California Employment Development Department:				
WIOA Adult Program	17.258	AA111043	397,616	-
WIOA Adult Program	17.258	AA211043	564,296	66,000
WIOA Adult Program - SlingShot 3.0	17.258	AA332181955A6	13,000	-
High Performing Boards	17.258	AA111043	3,846	-
Subtotal WIOA Adult Program			<u>978,758</u>	<u>66,000</u>
WIOA National Dislocated Worker Grants / WIA National Emergency Grants	17.277	AA111043	88,677	-
WIOA Youth Activities	17.259	AA111043	389,690	188,114
WIOA Youth Activities	17.259	AA211043	268,152	162,337
Subtotal WIOA Youth Activities			<u>657,842</u>	<u>350,451</u>
WIOA Dislocated Worker Formula Grants	17.278	AA111043	220,538	-
WIOA Dislocated Worker Formula Grants	17.278	AA211043	503,330	66,000
WIOA Dislocated Worker Formula Grants - Rapid Response	17.278	AA111043	47,953	-
WIOA Dislocated Worker Formula Grants - Rapid Response	17.278	AA211043	242,993	48,500
WIOA Dislocated Worker Formula Grants - Rapid Response Layoff Aversion	17.278	AA111043	80,137	-
WIOA Dislocated Worker Formula Grants - Rapid Response Layoff Aversion	17.278	AA211043	74,165	-
WIOA Dislocated Worker Formula Grants - BioPharma COVID-19 Response	17.278	AA111043	605,601	-
Subtotal WIOA Dislocated Worker Formula Grants			<u>1,774,717</u>	<u>114,500</u>
Subtotal WIOA Cluster			<u>3,499,994</u>	<u>530,951</u>
<b>Total U.S. Department of Labor</b>			<b><u>3,499,994</u></b>	<b><u>530,951</u></b>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**CITY OF GLENDALE  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2022**

Federal Grantor / Pass-Through Grantor / Program / Cluster Title / Project	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures	Passed Through to Subrecipients
<b>U.S. Department of Transportation</b>				
Passed-through State of California Department of Transportation:				
Highway Planning and Construction Cluster:				
Highway Planning and Construction - North Verdugo Road Safety Improvements	20.205	HSIPL-5144 (070)	\$ 8,729	\$ -
Highway Planning and Construction - Caltrans Surface Transportation Program	20.205	RSTPL-5144 (067)	96,944	-
Highway Planning and Construction - Colorado St/Columbus Ave Rehab	20.205	STPL-5144(072)	858,726	-
Subtotal Highway Planning and Construction Cluster			<u>964,399</u>	<u>-</u>
Passed-through State of California Office of Traffic Safety:				
Highway Safety Cluster:				
National Priority Safety Programs	20.600	PT22179	64,024	-
State and Community Highway Safety	20.600	PT21195	8,542	-
Subtotal Highway Safety Cluster			<u>72,566</u>	<u>-</u>
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	PT22179	96,537	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	PT21195	81,819	-
Subtotal Minimum Penalties for Repeat Offenders for Driving While Intoxicated			<u>178,356</u>	<u>-</u>
National Priority Safety Programs	20.616	PT21195	2,093	-
<b>Total U.S. Department of Transportation</b>			<u><b>1,217,414</b></u>	<u><b>-</b></u>
<b>U.S. Department of Treasury</b>				
Passed-through Los Angeles County Department of Workforce Development, Aging and Community Services:				
COVID-19 - Coronavirus Relief Funds - Chief Executive Office & California Department of Aging CARES Act C1 & C2	21.019	ENP202106	128,689	-
COVID-19 Coronavirus State and Local Fiscal Recovery Fund				
Direct Programs				
Coronavirus State and Local Fiscal Recovery Fund	21.027	N/A	5,099,000	-
Passed-through State Water Resources Control Board (State Water Board)				
California Water and Wastewater Arrearage Payment Program	21.027	68-0281986	1,250,226	-
Passed-through California Department of Community Services				
California Arrearage Payment Program	21.027	00001014	4,995,041	-
Subtotal COVID-19 Coronavirus State and Local Fiscal Recovery Fund			<u>11,344,267</u>	<u>-</u>
<b>Total U.S. Department of Treasury</b>			<u><b>11,472,956</b></u>	<u><b>-</b></u>
<b>U.S. Department of Education:</b>				
Passed-through California State Library:				
Circulating and Mobile Memory Labs	45.310	40-9086	9,020	-
Community Connections 2021	45.310	40-9251	60,000	-
<b>Total U.S. Department of Education</b>			<u><b>69,020</b></u>	<u><b>-</b></u>
<b>National Endowment for the Humanities</b>				
Passed-through California Humanities:				
Humanities for All Project Grant - Glendale Tree Stories	45.129	HFAP20-74 SO-268663-20	7,281	-
<b>Total National Endowment for the Humanities</b>			<u><b>7,281</b></u>	<u><b>-</b></u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**CITY OF GLENDALE  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2022**

Federal Grantor / Pass - Through Grantor / Program / Cluster Title / Project	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures	Passed Through to Subrecipients
<b>The Institute of Museum and Library Services</b>				
Passed-through Association of Science Technology Centers:				
Communities for Immunity	93.733	LG-250528-OLS-2	\$ 10,000	\$ -
<b>Total The Institute of Museum and Library Services</b>			<b>10,000</b>	<b>-</b>
<b>U.S. Department of Health and Human Services</b>				
Passed-through Los Angeles County Department of Workforce Development, Aging and Community Services:				
Aging Cluster:				
Special Programs for the Aging_ Title III, Part B_ Grants for Supportive Services and Senior Centers	93.044	SSP192004	50,390	-
Special Programs for the Aging_ Title III, Part B_ Grants for Supportive Services and Senior Centers - Telephone Reassurance	93.044	ENP202106	1,000	-
Special Programs for the Aging_ Title III, Part C_ Nutrition Services	93.045	ENP202106	265,727	-
COVID-19 Special Programs for the Aging_ Title III, Part C_ Nutrition Services	93.045	ENP202106	253,995	-
Nutrition Services Incentive Program	93.053	ENP202106	34,159	-
Subtotal Aging Cluster			<u>605,271</u>	<u>-</u>
Temporary Assistance for Needy Families - Youth Program	93.558	IA0414	75,000	75,000
<b>Total U.S. Department of Health and Human Services</b>			<b>680,271</b>	<b>75,000</b>
<b>U.S. Department of Homeland Security</b>				
Direct Programs:				
Fiscal Year 2020 Assistance to Firefighters Grant	97.044	EMW-2020-FG-17363	97,367	-
Passed-through State of California Governor's Office of Emergency Services Public Assistance Grants Program	97.036	037-30000	122,657	-
Passed-through State of California Governor's Office of Emergency Services Fiscal Year (FY) 2019 Homeland Security Grant Program	97.067	2019-0035	566,961	-
Passed-through City of Los Angeles: FY 2020 Urban Area Security Initiative (UASI) Grant Program	97.067	C-138897	250,515	-
<b>Total U.S. Department of Homeland Security</b>			<b>1,037,500</b>	<b>-</b>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<b>\$ 63,661,182</b>	<b>\$ 4,716,346</b>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**CITY OF GLENDALE**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**JUNE 30, 2022**

**NOTE 1 BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of the City of Glendale (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, 2022. The information in this 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 presents only a selected portion of the operations of the City, it is not intended to and does 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 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting for governmental funds and the accrual basis for proprietary funds, which is described in 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 WORKFORCE INNOVATION AND OPPORTUNITY ACT**

The City, along with the cities of Burbank and La Cañada Flintridge, established a joint powers agreement on December 14, 1999, named the Verdugo Consortium (the Consortium) for the purpose of receiving a Workforce Innovation and Opportunity Act (WIOA) allocation and administering the WIOA program as a single participating jurisdiction. This agreement designates the Arroyo Verdugo Communities Joint Powers Authority (AVCJPA), which consists of one elected official from each of the three cities, to ratify appointments for members of the Verdugo Workforce Development Board. The City, as the Consortium's lead entity, has assumed the overall responsibility for ensuring that the Consortium is compliant with all WIOA program requirements, including the receipt, disbursement, accounting for all WIOA programs, and matching funds.

**CITY OF GLENDALE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2022**

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**Section I – Summary of Auditors’ Results**

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**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? \_\_\_\_\_ yes        x   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)? \_\_\_\_\_ yes        x   no

**Identification of Major Federal Programs**

<b>Assistance Listing Number(s)</b>	<b>Name of Federal Program or Cluster</b>
14.267	Continuum of Care Program
21.027	COVID-19 – American Rescue Plan Act Local Fiscal Recovery
97.067	Homeland Security Grant Program

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

\$ 1,909,836

Auditee qualified as low-risk auditee?

  x   yes      \_\_\_\_\_ no

**CITY OF GLENDALE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2022**

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***Section II – Financial Statement Findings***

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

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***Section III – Findings and Questioned Costs – Major Federal Programs***

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Our audit did not disclose any matters required to be reported in accordance with 2 CFR 200.516(a).

**CITY OF GLENDALE  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED JUNE 30, 2022**

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***Financial Statement Findings***

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There were no financial statements finding in the prior year.

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***Federal Program Award Findings***

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**Finding 2021-001 – Obligation Requirement**

**Condition:** The City was awarded \$3,104,861 from the second allocation of ESG-CV funds. The date of HUD's signature on the Funding Agreement is July 16, 2020. The City did not obligate all of the second allocation of ESG-CV funds within the 240 days requirement.

**Status:** Corrected.



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