

City of Norwalk
Single Audit Report
Year Ended June 30, 2022
With Independent Auditor's Report



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with Independent Auditor's Report

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Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*

**The Honorable Mayor and the Members of the City Council
City of Norwalk, 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, business-type activities, each major fund, and the aggregate remaining fund information of the City of Norwalk, California (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 December 22, 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 the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as Finding No. FS 2022-001 to be a material weakness.



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*.

City's Response to the Findings

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the findings identified in our audit and 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 the financial statements and, accordingly, we express no opinion on the response.

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 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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

**Glendale, California
December 22, 2022**



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Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

**The Honorable Mayor and the Members of the City Council
City of Norwalk, California**

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Norwalk, California'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 auditor's 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 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 (*Government Auditing Standards*); 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 Auditor's 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.

Auditor's 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.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's 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 the 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 issued our report thereon dated December 22, 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 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.

Glendale, California

March 17, 2023, except for the Schedule of Expenditures of Federal Awards,
as to which the date is December 22, 2022.

City of Norwalk
Schedule of Expenditures of Federal Awards
Year ended June 30, 2022

<u>Federal Grantor/Pass-through Grantor/Cluster/Program</u>	<u>Assistance Listing Number</u>	<u>Grant Identifying Number</u>	<u>Passed-through to Subrecipients</u>	<u>Federal Award Expenditures</u>
U.S. Department of Health and Human Services				
Passed-through the County of Los Angeles, 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	ENP202108	\$ -	\$ 1,100
Special Programs for the Aging_Title III, Part B_Grants for Supportive Services and Senior Centers	93.044	SSP-192006	-	11,019
Special Programs for the Aging_Title III, Part C_Nutrition Services	93.045	ENP202108	-	518,527
COVID-19 - Special Programs for the Aging_Title III, Part C_Nutrition Services	93.045	ENP202108	-	182,411
Nutrition Services Incentive Program	93.053	NSIP	-	53,125
Subtotal Aging Cluster			-	766,182 *
Child Care and Development Fund Cluster:				
Passed-through the State of California, Department of Social Services:				
Child Care and Development Block Grant	93.575	CAPP-0024	-	181,860
Child Care and Development Block Grant	93.575	CAPP-1023	-	366,573
Child Care and Development Block Grant	93.575	C2AP-1022	-	406,963
Child Care and Development Block Grant	93.575	C3PP-1021	-	1,330,473
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	CAPP-0024	-	7,892
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	CAPP-1023	-	126,126
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	C3AP-1021	-	13,118
			-	2,433,005
Passed-through the Child Care Alliance Los Angeles:				
COVID-19 - Child Care and Development Block Grant	93.575	ARPA	-	384,941
Subtotal Child Care and Development Fund Cluster			-	2,817,946
Passed-through the County of Los Angeles, Department of Public Social Services				
Temporary Assistance for Needy Families	93.558	S1CC18-001	-	2,516,393
Total U.S. Department of Health and Human Services			-	6,100,521
U.S. Department of Homeland Security				
Passed-through the California Governor's Office of Emergency Services				
Federal Emergency Management Agency				
Hazard Mitigation Grant Program	97.039	FIPS# 037-52526	-	30,709
Total U.S. Department of Homeland Security			-	30,709
U.S. Department of Housing and Urban Development				
Direct Assistance:				
Community Development Block Grants (CDBG) - Entitlement Grants Cluster:				
Community Development Block Grant/Entitlement Grants	14.218	B21-MC06-0524	-	2,111,087
COVID-19 - Community Development Block Grant/Entitlement Grants (CDBG-CV)	14.218	B-21-MW-06-0524	-	281,150
Subtotal Community Development Block Grants (CDBG) - Entitlement Grants Cluster:			-	2,392,237
HOME Investment Partnerships Program	14.239	M21-MC06-0552	59,990	110,641
Housing Voucher Cluster:				
Direct Assistance:				
COVID-19 - Section 8 Housing Choice Vouchers	14.871	CA118VO-CARES	-	4,769
Section 8 Housing Choice Vouchers	14.871	CA118VO	-	8,069,674
Section 8 Housing Choice Vouchers - Port in HAP	14.871	CA118VO	-	24,247
Section 8 Housing Choice Vouchers - Mainstream Program	14.879		-	77,068
Section 8 Housing Choice Vouchers - Emergency Housing Vouchers	14.871		-	34,403
Subtotal Housing Voucher Cluster:			-	8,210,161 *
Total U.S. Department of Housing and Urban Development			59,990	10,713,039
U.S. Department of Justice				
Direct Assistance:				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2019-DJ-BX-0322	-	24,242
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2020-DJ-BX-0792	-	1,071
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-21-GG-1241	-	8,013
Patrick Leahy Bulletproof Vest Partnership	16.607	BVP - 21028344	-	1,497
Total U.S. Department of Justice			-	34,823

See Notes to Schedule of Expenditures and Federal Awards.

City of Norwalk
Schedule of Expenditures of Federal Awards (Continued)
Year ended June 30, 2022

Federal Grantor/Pass-through Grantor/Cluster/Program	Assistance Listing Number	Grant Identifying Number	Passed-through to Subrecipients	Federal Award Expenditures
U.S. Department of Transportation				
Direct Assistance:				
Federal Transit Cluster:				
COVID-19 - Federal Transit - Formula Grants	20.507	CA-2021-059-01	\$ -	\$ 3,477,040
Federal Transit - Formula Grants	20.507	CA-2021-213	-	2,355,276
Federal Transit - Capital Investment Grant	20.507	CA-2017-111	-	8,112
Federal Transit - Formula Grants	20.507	CA-2018-113	-	8,297
Federal Transit - Formula Grants	20.507	CA-2019-109	-	44,433
Federal Transit - Formula Grants	20.507	CA-2020-182	-	543,005
Federal Transit - Formula Grants	20.507	CA-2021-086	-	400,964
Subtotal Federal Transit Cluster:			-	6,837,127 *
Passed-through the State of California, Department of Transportation:				
Highway Planning and Construction Cluster:				
Federal Aid Program - HSIP	20.205	HSIPL-5347(038)	-	899,021
Federal Aid Program - HSIP	20.205	HSIPL-5347(039)	-	128,822
Federal Aid Program - HSIP	20.205	HSIPL-5347(040)	-	256,014
Federal Aid Program - HSIP	20.205	HSIP-5347(044)	-	28,274
Subtotal Highway Planning and Construction Cluster:			-	1,312,131
Total U.S. Department of Transportation			-	8,149,258
U.S. Department of the Treasury				
Direct Assistance:				
Coronavirus State and Local Fiscal Recovery Funds	21.027	1505-0271	-	3,539,471
Passed-through the State Water Resources Control Board:				
California Water and Wastewater Arrearage Payment Program	21.027	CA1910191	-	165,364
Total U.S. Department of the Treasury			-	3,704,835 *
Total Expenditures of Federal Awards			\$ 59,990	\$ 28,733,185

* Denotes major program

See Notes to Schedule of Expenditures and Federal Awards.

NOTE 1 BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (SEFA) presents the activity of all federal financial assistance programs of the City of Norwalk, California (the City). For purposes of this schedule, financial awards include federal awards received directly from a federal agency, as well as federal funds received indirectly by the City from a non-federal agency or other organization. Only the portions of program expenditures reimbursable with federal funds are reported in the accompanying schedule. Program expenditures in excess of the maximum reimbursement authorized, if any, or the portion of the program expenditures that were funded with other state, local or other non-federal funds are excluded from the accompanying schedule.

The information in the SEFA 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 SEFA presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net position, or cash flows of the City.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying SEFA is presented using the modified accrual basis of accounting, which is described in Note 1 of the notes to the City's basic financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

The City has elected not to use the 10-percent de minimis indirect cost rate allowed in the Uniform Guidance.

NOTE 3 RELATIONSHIP TO FEDERAL FINANCIAL REPORTS

Grant expenditure reports for the year ended June 30, 2022, which have been submitted to grantor agencies, will, in some cases, differ from the amounts disclosed herein. The reports prepared for grantor agencies are typically prepared at a later date and often reflect refined estimates of the year-end accruals.

NOTE 4 RELATIONSHIP TO ANNUAL COMPREHENSIVE FINANCIAL REPORT

Amounts reported in the accompanying SEFA agree, in all material respects, to amounts reported within the City's Annual Comprehensive Financial Report.

Section I – Summary of Auditor's Results

Financial Statements

Type of auditor's report issued on whether the financial statements audited were prepared in accordance with GAAP	Unmodified
Internal control over financial reporting:	
• Material weakness(es) identified?	Yes, FS 2022-001
• Significant deficiency(ies) identified?	None reported
Noncompliance material to financial statements noted	No

Federal Awards

Internal control over major programs:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified?	None reported
Type of auditors' report issued on compliance with respect to major federal programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a)?	No

Identification of Major Programs:

<u>Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>
14.871 / 14.879	Housing Vouching Cluster
20.507	Federal Transit Cluster
21.027	Coronavirus State and Local Fiscal Recovery Funds
93.044 / 93.045 / 93.053	Aging Cluster
Dollar threshold used to distinguish between Type A and Type B programs	\$861,996
Auditee qualified as a low-risk auditee?	No

Section II – Financial Statement Findings

Finding No. FS 2022-001- Schedule of Expenditures of Federal Awards (SEFA) Preparation

Criteria:

2 CFR 200.510(b) Schedule of expenditures of Federal awards states that the auditee must also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements which must include the total Federal awards expended as determined in accordance with *2 CFR 200.502 Basis for determining Federal awards expended*. The schedule must include the name of the pass-through entity and identifying number assigned by the pass-through entity for Federal awards received as a subrecipient.

Condition:

The SEFA presented for audit did not include the grant reimbursements received by the City as a subrecipient of Coronavirus State and Local Recovery Funds from the State Water Resources Control Board amounting to \$165,364. Revision to the SEFA was required to accurately present the Federal expenditures.

Cause and Effect:

The finding noted is recognized as arising from the newness and unique nature of the program. When the SEFA was prepared, the focus was on the expended federal awards. The City was not able to report the reimbursement received for qualified citizens' delinquent water bills. This exclusion from the SEFA affects the Type A and Type B program determination and the risk assessment process performed as required by the Uniform Guidance.

Recommendation:

Information from the SEFA is used for planning a Single Audit, and exclusion of Federal award expenditures may result in the City not receiving an audit of Federal awards when an audit is, required, or may result in the incorrect Federal awards being selected for audit since selection is based on the size of Federal award expenditures in relation to total Federal award expenditures each year. It is recommended that a process be implemented to have each individual within the City who is responsible for administering each grant, communicate the funding source(s) of the award, so that the Finance Department may determine if the inclusion in the SEFA is necessary.

Views of Responsible Officials and Planned Corrective Action:

For the fiscal year 2023 SEFA preparation, additional internal controls have been added by the City of Norwalk to ensure that all Federal Awards are listed on the SEFA. These controls include the following:

1. A Grant Program Summary will be completed for all grant funding, regardless of source, received by the City. This worksheet will included title, description, granting agency, federal grantor, CFDA #, City Council approval date, application date and reporting requirements.
2. A Master Grant Listing worksheet by fiscal year will be compiled. All Grant Program Summaries will be reviewed and listed on the Master Grant Listing by the finance department.

City of Norwalk
Schedule of Findings and Questioned Costs (Continued)
Year Ended June 30, 2022

3. Year-end preparation will include city wide departmental meetings to update status of grants on Master Grant List, to ensure that grants funds are recorded in the appropriate fund and account.
4. Internal control will be updated to include a reconciliation of federal revenue and expense accounts. This reconciliation will completed and provide with the SEFA summary worksheet to the audit firm.

Personnel responsible for implementation: Devon Jimenez

Position of responsible personnel: Controller

Expected date of implementation: June 1, 2023

Section III – Federal Award Findings

There were no federal award findings noted during the fiscal year ended June 30, 2022.

City of Norwalk
Summary Schedule of Prior Audit Findings
Year ended June 30, 2022

Identifying No.	Audit Finding	Planned Corrective Action	Current Status	Explanation if not fully implemented
<p>2021-001 – Suspension and Debarment</p> <p>Federal Agency: U.S. Department of Transportation</p> <p>Federal Program Title: Highway Planning and Construction Cluster</p> <p>Assistance Listing Number: 20.205</p> <p>Pass-Through Agency: State of California Department of Transportation</p> <p>Pass-Through Numbers: HSIPL-5347(038), (039), (040), (042), (043), (044), (048)</p> <p>Award Period: July 1, 2020, to June 30, 2021</p> <p>Type of Finding: Significant deficiency in internal control over compliance</p>	<p>The City did not have adequate internal controls designed to ensure vendors were not suspended or debarred.</p>	<p>The City will require all federal awards recipients to complete a Debarment Certification Form.</p> <p>In addition, department level staff will be provided a checklist with federal grant requirements, including verification of vendor status on the System for Award Management (SAM) website to be completed prior to any federal expenditures incurred. Department level meetings will be conducted with city staff, going over these updated requirements, in order to ensure compliance.</p> <p>Name of the contact person responsible for corrective action: Devon Jimenez</p> <p>Planned completion date for corrective action plan: 4/15/22</p>	<p>Partially implemented.</p>	<p>There were no transactions entered with new vendors on or after the planned completion date of the prior year's corrective action plan.</p>



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