

**City of Norwalk**  
**Single Audit Report**  
***Year Ended June 30, 2023***  
***with Independent Auditor's Report***



**City of Norwalk**  
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***Year Ended June 30, 2023***  
***with Independent Auditor's Report***

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**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**

**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, 2023, 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 20, 2023.

**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. 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.



## **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 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 20, 2023**



**Independent Auditor’s Report on Compliance for Each Major Federal Program; on Internal Control Over Compliance; and on the 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, 2023. 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, 2023.

***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, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated December 20, 2023, 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  
December 20, 2023**



**City of Norwalk**  
**Schedule of Expenditures of Federal Awards**  
**Year ended June 30, 2023**

| <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> |
|--|----------------------------------|---------------------------------|--|-----------------------------------|
| <b>U.S. Department of Health and Human Services</b>  |                                  |                                 |  |                                   |
| 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-232405                      | -                                      | 33,499                            |
| Special Programs for the Aging_Title III, Part C_Nutrition Services                                | 93.045                           | ENP202108                       | -                                      | 649,458                           |
| COVID-19 - Special Programs for the Aging_Title III, Part C_Nutrition Services                     | 93.045                           | ENP202108                       | -                                      | 199,822                           |
| Nutrition Services Incentive Program   | 93.053                           | NSIP                            | -                                      | 51,929                            |
| Subtotal Aging Cluster   |                                  |                                 | -                                      | 935,808                           |
| 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-2022                       | -                                      | 760,859                           |
| Child Care and Development Block Grant   | 93.575                           | C2AP-2022                       | -                                      | 469,938                           |
| Child Care and Development Block Grant   | 93.575                           | C3AP-2021                       | -                                      | 1,549,720                         |
| Child Care Mandatory and Matching Funds of the Child Care and Development Fund                     | 93.596                           | CAPP-2022                       | -                                      | 126,126                           |
| Child Care Mandatory and Matching Funds of the Child Care and Development Fund                     | 93.596                           | C3AP-2021                       | -                                      | 133,439                           |
|  |                                  |                                 | -                                      | 3,040,082                         |
| Passed-through the State of California & California Department of Social Services:                 |                                  |                                 |  |                                   |
| COVID-19 - Child Care and Development Block Grant  | 93.575                           | CDA ARPA SB115                  | -                                      | 691,961                           |
| COVID-19 - Child Care and Development Block Grant  | 93.575                           | CAPP Stipends                   | -                                      | 50,000                            |
| Subtotal Child Care and Development Fund Cluster   |                                  |                                 | -                                      | 3,782,043 *                       |
| Passed-through the County of Los Angeles, Department of Public Social Services                     |                                  |                                 |  |                                   |
| Temporary Assistance for Needy Families  | 93.558                           | S1CC18-001                      | -                                      | 3,222,248 *                       |
| <b>Total U.S. Department of Health and Human Services</b>  |                                  |                                 | -                                      | 7,940,099                         |
| <b>U.S. Department of Housing and Urban Development</b>  |                                  |                                 |  |                                   |
| Direct Assistance:   |                                  |                                 |  |                                   |
| Community Development Block Grants (CDBG) - Entitlement Grants Cluster:                            |                                  |                                 |  |                                   |
| Community Development Block Grant/Entitlement Grants   | 14.218                           | B22-MC06-0524                   | 93,404                                 | 1,539,702                         |
| COVID-19 - Community Development Block Grant/Entitlement Grants (CDBG-CV)                          | 14.218                           | B22-MW-06-0524                  | -                                      | 288,499                           |
| Subtotal Community Development Block Grants (CDBG) - Entitlement Grants Cluster:                   |                                  |                                 | 93,404                                 | 1,828,201                         |
| HOME Investment Partnerships Program   | 14.239                           | M22-MC06-0552                   | -                                      | 357,331                           |
| Housing Voucher Cluster:   |                                  |                                 |  |                                   |
| Direct Assistance:   |                                  |                                 |  |                                   |
| Section 8 Housing Choice Vouchers  | 14.871                           | CA118                           | -                                      | 8,479,370                         |
| Section 8 Housing Choice Vouchers - Port in HAP  | 14.871                           | CA118                           | -                                      | 20,799                            |
| Section 8 Housing Choice Vouchers - Mainstream Program   | 14.879                           | CA118                           | -                                      | 93,469                            |
| Section 8 Housing Choice Vouchers - Emergency Housing Vouchers                                     | 14.871                           | CA118                           | -                                      | 284,889                           |
| Subtotal Housing Voucher Cluster:  |                                  |                                 | -                                      | 8,878,527                         |
| Economic Development Initiative, Community Project Funding, and Miscellaneous Grants               | 14.251                           | B-22-CP-0064                    | -                                      | 93,558                            |
| <b>Total U.S. Department of Housing and Urban Development</b>                                      |                                  |                                 | 93,404                                 | 11,157,617                        |
| <b>U.S. Department of Justice</b>  |                                  |                                 |  |                                   |
| Direct Assistance:   |                                  |                                 |  |                                   |
| Edward Byrne Memorial Justice Assistance Grant Program   | 16.738                           | 2020-DJ-BX-0792                 | -                                      | 26,936                            |
| Edward Byrne Memorial Justice Assistance Grant Program   | 16.738                           | 15PBJA-22-GG-02536              | -                                      | 17,849                            |
| Edward Byrne Memorial Justice Assistance Grant Program   | 16.738                           | 15PBJA-21-GG-1241               | -                                      | 25,000                            |
| <b>Total U.S. Department of Justice</b>  |                                  |                                 | -                                      | 69,785                            |

*See Notes to Schedule of Expenditures and Federal Awards.*

**City of Norwalk**  
**Schedule of Expenditures of Federal Awards (Continued)**  
**Year ended June 30, 2023**

| <u>Federal Grantor/Pass-through Grantor/Cluster/Program</u>               | <u>Assistance<br/>Listing<br/>Number</u> | <u>Grant<br/>Identifying<br/>Number</u> | <u>Passed-through<br/>to Subrecipients</u> | <u>Federal<br/>Award<br/>Expenditures</u> |
|---|--|---|--|---|
| <b>U.S. Department of Transportation</b>                                  |  |   |  |   |
| Direct Assistance:  |  |   |  |   |
| Federal Transit Cluster:  |  |   |  |   |
| COVID-19 - Federal Transit - Formula Grants                               | 20.507                                   | CA-2021-059-01                          | \$ -                                       | \$ 2,556,122                              |
| Federal Transit - Formula Grants  | 20.507                                   | CA-2022-168                             | -  | 1,250,000                                 |
| Federal Transit - Formula Grants  | 20.507                                   | CA-2022-168                             | -  | 106,719                                   |
| Federal Transit - Formula Grants  | 20.507                                   | CA-2021-213                             | -  | 189,166                                   |
| Federal Transit - Capital Investment Grant                                | 20.507                                   | CA-2017-111                             | -  | 1,979                                     |
| Federal Transit - Formula Grants  | 20.507                                   | CA-2019-109                             | -  | 32,664                                    |
| Federal Transit - Formula Grants  | 20.507                                   | CA-2021-086                             | -  | 76,189                                    |
| Subtotal Federal Transit Cluster:   |  |   | -  | 4,212,839                                 |
| Passed-through the State of California, Department of Transportation:     |  |   |  |   |
| Highway Planning and Construction (Federal-Aid Highway Program):          |  |   |  |   |
| Federal Aid Program - HSIP  | 20.205                                   | HSIPL-5347(039)                         | -  | 2,646                                     |
| Federal Aid Program - HSIP  | 20.205                                   | HSIPL-5347(040)                         | -  | 186,693                                   |
| Federal Aid Program - HSIP  | 20.205                                   | HSIPL-5347(042)                         | -  | 66,664                                    |
| Federal Aid Program - HSIP  | 20.205                                   | HSIPL-5347(043)                         | -  | 52,582                                    |
| Federal Aid Program - HSIP  | 20.205                                   | HSIPL-5347(044)                         | -  | 62,138                                    |
| Subtotal Highway Planning and Construction (Federal-Aid Highway Program): |  |   | -  | 370,723                                   |
| <b>Total U.S. Department of Transportation</b>                            |  |   | -  | 4,583,562                                 |
| <b>U.S. Department of the Treasury</b>                                    |  |   |  |   |
| Direct Assistance:  |  |   |  |   |
| Coronavirus State and Local Fiscal Recovery Funds                         | 21.027                                   | 1505-0271                               | -  | 5,016,142 *                               |
| <b>Total U.S. Department of the Treasury</b>                              |  |   | -  | 5,016,142                                 |
| <b>Total Expenditures of Federal Awards</b>                               |  |   | \$ 93,404                                  | \$ 28,767,205                             |

\* 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, 2023, 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? No
- 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>         |
|----------------------------------|---|
| 93.575 / 93.596                  | Child Care and Development Fund Cluster           |
| 93.558                           | Temporary Assistance for Needy Families           |
| 21.027                           | Coronavirus State and Local Fiscal Recovery Funds |

Dollar threshold used to distinguish between Type A and Type B programs \$863,016

Auditee qualified as a low-risk auditee? No

**City of Norwalk**  
**Schedule of Findings and Questioned Costs (Continued)**  
**Year Ended June 30, 2023**

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**Section II – Financial Statement Findings**

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There were no financial statement findings noted during the fiscal year ended June 30, 2023.

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**Section III – Federal Award Findings**

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There were no federal award findings noted during the fiscal year ended June 30, 2023.

**City of Norwalk**  
**Summary Schedule of Prior Audit Findings**  
**Year ended June 30, 2023**

| <b>Identifying No.</b>  | <b>Audit Finding</b>  | <b>Planned Corrective Action</b>  | <b>Current Status</b>     | <b>Explanation if not fully implemented</b> |
|---|---|---|---------------------------|---|
| <p><b>2022-001</b> – Schedule of Expenditures of Federal Awards (SEFA) Preparation</p> <p><b>Type of Finding:</b> Material weakness in internal control</p> | <p>The City did not have adequate internal controls designed to ensure the completeness and accuracy of grant awards presented on SEFA.</p> | <p>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:</p> <ol style="list-style-type: none"> <li>1. A Grant Program Summary will be completed for all grant funding, regardless of source, received by the City. This worksheet will include title, description, granting agency, federal grantor, CFDA #, City Council approval date, application date and reporting requirements.</li> <li>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.</li> <li>3. Year-end preparation will include city-wide departmental meetings to update the status of grants on the Master Grant List, to ensure that grant funds are recorded in the appropriate fund and account.</li> <li>4. Internal control will be updated to include a reconciliation of federal revenue and expense accounts. This reconciliation will be completed and provided with the SEFA summary worksheet to the audit firm.</li> </ol> | <p>Fully implemented.</p> | <p>Not applicable.</p>                      |

**City of Norwalk**  
**Summary Schedule of Prior Audit Findings**  
**Year ended June 30, 2023**

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| <b>Identifying No.</b> | <b>Audit Finding</b> | <b>Planned Corrective Action</b>   | <b>Current Status</b> | <b>Explanation if not fully implemented</b> |
|------------------------|----------------------|--|-----------------------|---|
|                        |                      | <b>Personnel responsible for implementation:</b> Devon Jimenez<br><br><b>Position of responsible personnel:</b> Controller<br><br><b>Expected date of implementation:</b> June 1, 2023 |                       |   |





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