



**SINGLE AUDIT  
FOR THE YEAR ENDED JUNE 30, 2025**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

**FINANCIAL STATEMENT FINDINGS – PRIOR AUDIT**

**SCSA 2024-01      Adoption of New Accounting Pronouncements**

**Fiscal Year of Initial Finding:** 2024

**Name(s) of the contact person:** Tyler Cook, Principal Financial Analyst

**Current Status:** Implemented

**FEDERAL AWARD FINDINGS – PRIOR AUDIT**

**Finding Reference Number:** SA2023-001

**Assistance Listing Number:** 14.218

**Assistance Listing Title:** Community Development Block Grant – Entitlement Grants (CDBG)

**Name of Federal Agency:** U.S. Department of Housing and Urban Development (HUD)

**Name(s) of the contact person:** Adam Marcus, Housing & Community Services Division Manager

***Fiscal Year of Initial Finding:*** 2022-2023

**Current Status:**

Since the December 19, 2024 approval of the Timeliness Workplan, the City has made substantial progress toward compliance. Draws have been processed every 4–8 weeks based on expenditures, totaling \$2.8 million since January. Four capital projects are currently underway, and required quarterly reports were submitted to HUD on April 15 and June 30, 2025. Housing staff continue to conduct quarterly check-in meetings with the regional HUD representative.

HUD has not issued any additional correspondence since the approval letter. The City does not anticipate further action from HUD until compliance is achieved and timeliness is met by the target date of May 2026

**Anticipated Completion Date:** May 2026