



**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