

CITY OF SAN DIEGO, CALIFORNIA

Federal Single Audit Reports

For the Fiscal Year Ended June 30, 2019



Certified
Public
Accountants

CITY OF SAN DIEGO, CALIFORNIA
Federal Single Audit Report
For the Fiscal Year Ended June 30, 2019

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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***

To the Honorable Mayor and Members of the City Council
City of San Diego, California

We have audited, in accordance with 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, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of San Diego, California (the City), as of and for the fiscal year ended June 30, 2019, 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 19, 2019. Our report includes a reference to other auditors who audited the financial statements of the San Diego Housing Commission, a discretely presented component unit, as described in our report on the City's basic financial statements. This report does not include the results of the other auditor's testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

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) to determine the 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 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 may exist that have not been identified.

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 determination of financial statement amounts. 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.

Macias Gini & O'Connell LLP

San Diego, California
December 19, 2019



Independent Auditor’s 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

To the Honorable Mayor and Members of the City Council
City of San Diego, California

Report on Compliance for Each Major Federal Program

We have audited the City of San Diego, California’s (City) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City’s major federal programs for the fiscal year ended June 30, 2019. 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.

The City’s basic financial statements include the operations of the San Diego Housing Commission (SDHC), which expended \$193,334,021 in federal awards which is not included in the City’s schedule of expenditures of federal awards for the fiscal year ended June 30, 2019. Our audit, described below, did not include the operations of SDHC because SDHC engaged other auditors to perform an audit in accordance with Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Management’s Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor’s Responsibility

Our responsibility is to express an opinion on compliance for each of the City’s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; 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 the Uniform Guidance. Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City’s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the City’s compliance.

Opinion on Each Major Federal Program

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the fiscal year ended June 30, 2019.

Report on Internal Control Over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's 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 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City as of and for the fiscal year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated December 19, 2019, 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.

Macias Gini & O'Connell LLP

San Diego, California

March 25, 2020

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

CITY OF SAN DIEGO, CALIFORNIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2019

Federal Grantor/Pass-through Entity/Federal Program Name	Grant/Pass-through Number	Federal CFDA No.	Federal Expenditures	Pass-through Awards to Subrecipients
U.S. Department of Commerce				
<u>Direct Program</u>				
Economic Adjustment Assistance				
San Diego Regional Revolving Loan Fund	07-79-05269	11.307	\$ 1,171,095	\$ -
Small Business Micro Revolving Loan Fund	07-39-03351 and 07-49-02681.76	11.307	854,959	-
Subtotal Economic Adjustment Assistance			\$ 2,026,054	-
Total U.S. Department of Commerce			2,026,054	-
U.S. Department of Defense				
<u>Direct Program</u>				
Community Economic Adjustment Assistance for Reductions in Defense Industry Employer	*	12.611	845,978	773,437
Total U.S. Department of Defense			845,978	773,437
U.S. Department of Housing and Urban Development				
<u>Direct Programs</u>				
Community Development Block Grants/Entitlement Grant	*	14.218	47,294,056	27,009,566
Emergency Solutions Grant Program	*	14.231	963,556	946,417
Home Investment Partnerships Program	*	14.239	3,868,837	3,574,881
Total U.S. Department of Housing and Urban Development			52,126,449	31,530,864
U.S. Department of the Interior				
<u>Direct Programs</u>				
Title XVI Water Reclamation and Reuse	R17AP00065	15.504	74,421	-
Subtotal Direct Programs			74,421	-
<u>Passed Through County of San Diego</u>				
National Wildlife Refuge Fund		15.659	1,031	-
Subtotal Passed Through County of San Diego			1,031	-
Total U.S. Department of the Interior			75,452	-
U.S. Department of Justice				
<u>Direct Programs</u>				
Law Enforcement Assistance FBI Crime Laboratory Support	15-0200-0-1-751	16.301	16,150	-
Missing Children's Assistance	*	16.543	414,654	66,326
Special Data Collections and Statistical Studies	2016-FU-CX-K060	16.734	1,511,228	296,226
Edward Byrne Memorial Justice Assistance Grant Program	2015-DJ-BX-0170	16.738	37,322	-
DNA Backlog Reduction Program	*	16.741	299,891	-
Equitable Sharing Program	CA0371100	16.922	1,014,368	-
Subtotal Direct Programs			3,293,613	362,552
<u>Passed Through Southwestern Community College District</u>				
Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus	OVW-2018-14263	16.525	16,097	-
Subtotal Passed Through Southwestern Community College District			16,097	-
<u>Passed Through California Governor's Office of Emergency Service</u>				
Paul Coverdell Forensic Sciences Improvement Grant Program	*	16.742	56,396	-
Subtotal Passed Through California Governor's Office of Emergency Service			56,396	-
Total U.S. Department of Justice			3,366,106	362,552
U.S. Department of Transportation				
<u>Direct Program</u>				
Airport Improvement Program	3-06-0213-019-2017	20.106	684,794	-
Subtotal Direct Program			684,794	-
<u>Passed Through State Department of Transportation</u>				
Highway Planning and Construction	*	20.205	24,143,290	-
Subtotal Passed Through State Department of Transportation			24,143,290	-
Highway Safety Cluster:				
<u>Passed Through California Office of Traffic Safety</u>				
State and Community Highway Safety	*	20.600	608,474	156,394
National Priority Safety Programs	*	20.616	255,752	-
Subtotal Highway Safety Cluster			864,226	-
<u>Passed Through California Office of Traffic Safety</u>				
Minimum Penalties for Repeat Offenders for Driving While Intoxicate	*	20.608	\$ 670,224	-
Subtotal Minimum Penalties for Repeat Offenders for Driving While Intoxicate			670,224	-
Total U.S. Department of Transportation			\$ 26,362,534	\$ 156,394

* Refer to Note 8 for the listing of direct grant or pass-through numbers.

See Accompanying Notes to the Schedule of Expenditures of Federal Awards.

CITY OF SAN DIEGO, CALIFORNIA
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2019

Federal Grantor/Pass-through Entity/Federal Program Name	Grant/Pass-through Number	Federal CFDA No.	Federal Expenditures	Pass-through Awards to Subrecipients
U.S. Department of Treasury				
<u>Direct Program</u>				
Equitable Sharing	CA0371100	21.016	\$ 3,413,075	\$ -
Total U.S. Department of Treasury			\$ 3,413,075	-
U.S. Environmental Protection Agency				
<u>Passed Through California State Water Resources Control Board</u>				
Capitalization Grants for Drinking Water State Revolving Funds	*	66.468	2,878,587	-
Total U.S. Environmental Protection Agency			2,878,587	-
U.S. Department of Energy				
<u>Passed Through California Energy Commission (CEC)</u>				
ARRA - State Energy Program	LGC-16-002	81.041	16,117	-
Total U.S. Department of Energy			16,117	-
U.S. Department of Health and Human Services				
<u>Passed Through the County of San Diego</u>				
State and Local Public Health Actions to Prevent Obesity, Diabetes, Heart Disease and Stroke (PPHF)	550903	93.757	195,113	-
Total U.S. Department of Health and Human Services			195,113	-
U.S. Department of Homeland Security				
<u>Direct Program</u>				
National Urban Search and Rescue (US&R) Response System	*	97.025	2,628,411	-
Subtotal Direct Program			2,628,411	-
<u>Passed Through the County of San Diego</u>				
Emergency Management Performance Grants	2018-0008/073-00000	97.042	197,849	-
Subtotal Passed Through County of San Diego			197,849	-
<u>Passed Through California Governor's Office of Emergency Services</u>				
Pre-Disaster Mitigation	2010-0001/0007/073-66000	97.047	674,692	674,692
Subtotal Passed Through California Governor's Office of Emergency Service			674,692	674,692
<u>Passed Through the County of San Diego</u>				
Homeland Security Grant Program	2017-0083	97.067	110,238	-
Subtotal Passed Through County of San Diego			110,238	-
<u>Passed Through California Governor's Office of Emergency Service</u>				
Homeland Security Grant Program	*	97.067	\$ 16,115,038	8,399,349
Subtotal Passed Through California Governor's Office of Emergency Service			16,115,038	8,399,349
Subtotal Homeland Security Grant Program			16,225,276	8,399,349
Total U.S. Department of Homeland Security			19,726,228	9,074,041
			\$ 111,031,693	\$ 41,897,288

* Refer to Note 8 for the listing of direct grant or pass-through numbers.

See Accompanying Notes to the Schedule of Expenditures of Federal Awards.

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

CITY OF SAN DIEGO, CALIFORNIA
Notes to the Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2019

Note 1 – General

The accompanying Schedule of Expenditures of Federal Awards (SEFA) presents the activity of all federal award programs of the City of San Diego, California (City). The SEFA excludes the federal award programs of the San Diego Housing Commission (refer to Note 5). Federal awards received directly from federal agencies as well as federal awards passed through other nonfederal agencies, primarily the State of California (State), are included in the SEFA. The City's reporting entity is defined in Note 1.a. in the notes to the City's basic financial statements. The City elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance, except for the Homeland Security Grant Program passed through California Governor's Office of Emergency Services.

Note 2 – Basis of Accounting

The accompanying SEFA is presented using the modified accrual basis of accounting for grants accounted for in the governmental fund types and the accrual basis of accounting for grants accounted for in the proprietary fund types, as described in Note 1.c. in the notes to the City's basic financial statements.

Note 3 – Catalog of Federal Domestic Assistance (CFDA) Numbers

The CFDA numbers included in the accompanying SEFA were determined based on the program name, review of grant contract information, and the Office of Management and Budget's Catalog of Federal Domestic Assistance.

Note 4 – Relationship to the Financial Statements

Expenditures of federal awards are reported in the City's basic financial statements as expenditures/expenses in the General Fund, non-major special revenue funds, non-major capital project funds, and enterprise funds.

Note 5 – San Diego Housing Commission (Discrete Component Unit) Federal Expenditures

The San Diego Housing Commission (SDHC) federal expenditures of \$193,334,021 are excluded from the City's SEFA because the SDHC federal expenditures are separately audited by other auditors and reported in a separate Uniform Guidance report.

CITY OF SAN DIEGO, CALIFORNIA
Notes to the Schedule of Expenditures of Federal Awards (Continued)
For the Fiscal Year Ended June 30, 2019

Note 6 – Economic Adjustment Assistance Program (CFDA No. 11.307)

In accordance with guidance provided by the U.S. Department of Commerce contained in the *OMB Compliance Supplement*, the City has reported federal award expenditures of \$2,026,054 in the SEFA for the Revolving Loan Fund (RLF) Program under the Economic Adjustment Assistance program. Expenditures reported in the SEFA were calculated as follows:

RLF Program Name	San Diego Regional RLF	Small Business Micro RLF
Grant Award Number	07-79-05269	07-39-03351 and 07-49-02681.76
RLF Outstanding as of June 30, 2019	\$ 959,215	\$ 143,028
Cash and investment balance in the RLF as of June 30, 2019	1,346,721	779,950
Administrative expenses paid out of RLF income during the year ended June 30, 2019	36,253	19,311
Write Offs in Current Fiscal Year	-	245,153
Subtotal	2,342,189	1,187,442
Calculated grant rate (rounded)	50%	72%
Economic Adjustment Assistance RLF Grant federal award expenditures for the year ended June 30, 2019	\$ 1,171,095	\$ 854,959

CITY OF SAN DIEGO, CALIFORNIA
Notes to the Schedule of Expenditures of Federal Awards (Continued)
For the Fiscal Year Ended June 30, 2019

Note 7 – CalOES Grants

The following represents expenditures using the modified accrual basis of accounting for the CalOES programs for the fiscal year ended June 30, 2019. The amount reported in the SEFA is determined by calculating the federal portion of the current year expenditures.

<u>Program Title, CFDA, and Expenditure Category</u>	<u>Grant Award Number</u>	<u>Approved Budget</u>	<u>Expenditures from Prior Years</u>	<u>Current Year Expenditures</u>	<u>Total Expenditures</u>	<u>Variance Between Budget and Total Expenditures</u>
Federal Grant:						
Paul Coverdell Forensic Sciences Improvement Grant Program - CFDA No. 16.742	CQ17-13-7919					
Operating expenses		\$ 36,586	\$ 7,767	\$ 28,801	\$ 36,568	\$ 18
Paul Coverdell Forensic Sciences Improvement Grant Program - CFDA No. 16.742	CQ18-14-7919					
Operating expenses		\$ 63,999	\$ -	\$ 27,595	\$ 27,595	\$ 36,404
Equipment		20,200	-	-	-	20,200
Total		<u>\$ 84,199</u>	<u>\$ -</u>	<u>\$ 27,595</u>	<u>\$ 27,595</u>	<u>\$ 56,604</u>
State Grant:						
Internet Crimes Against Children	IC17-09-7919					
Personnel costs		\$ 10,877	\$ 10,108	\$ -	\$ 10,108	\$ 769
Operating expenses		157,549	147,082	6,349	153,431	4,118
Equipment		31,574	31,587	(13)	31,574	-
Total		<u>\$ 200,000</u>	<u>\$ 188,777</u>	<u>\$ 6,336</u>	<u>\$ 195,113</u>	<u>\$ 4,887</u>
Internet Crimes Against Children	IC18-10-7919					
Personnel costs		\$ 42,863	\$ -	\$ -	\$ -	\$ 42,863
Operating expenses		520,127	-	-	-	520,127
Equipment		437,010	-	-	-	437,010
Total		<u>\$ 1,000,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,000,000</u>

CITY OF SAN DIEGO, CALIFORNIA
Notes to the Schedule of Expenditures of Federal Awards (Continued)
For the Fiscal Year Ended June 30, 2019

Note 8 – Federal Award Program Expenditures by Grant Award

The following table presents the expenditures for the City’s federal award programs when there are multiple grant awards.

CFDA Number/Federal Program Name/Grant Number	Federal Expenditures
CFDA No. 12.611 - Community Economic Adjustment Assistance for Reductions in Defense Industry Employment	
HQ00051610195/CR1570-16-01	\$ 12,854
HQ00051710049/CR1570-17-02	833,124
Total Community Economic Adjustment Assistance for Reductions in Defense Industry Employment	\$ 845,978
CFDA No. 14.218 - Community Development Block Grants/Entitlement Grants	
B-15-MC-060542	\$ 367,947
B-16-MC-060542	1,139,129
B-17-MC-060542	12,166,695
B-18-MC-060542	33,620,285
Total Community Development Block Grants/Entitlement Grants	\$ 47,294,056
CFDA No. 14.231 - Emergency Solutions Grant Program	
E-17-MC-06-0542	\$ 183,609
E-18-MC-06-0542	779,947
Total Emergency Solutions Grant Program	\$ 963,556
CFDA No. 14.239 - Home Investment Partnerships Program	
M-15-MC-06-0533	\$ 1,908,946
M-16-MC-06-0533	606,054
M-17-MC-06-0533	320,257
M-18-MC-06-0533	1,033,580
Total Home Investment Partnerships Program	\$ 3,868,837
CFDA No. 16.543 – Missing Children’s Assistance Program	
2015-MC-FX-K037	\$ 193,614
2018-MC-FX-K055	221,040
Total Missing Children’s Assistance Program	\$ 414,654

CITY OF SAN DIEGO, CALIFORNIA
Notes to the Schedule of Expenditures of Federal Awards (Continued)
For the Fiscal Year Ended June 30, 2019

Note 8 - Federal Award Program Expenditures by Grant Award (Continued)

CFDA Number/Federal Program Name/Grant Number	Federal Expenditures
CFDA No. 16.741 - DNA Backlog Reduction Program	
2016-DN-BX-0112	\$ 112,356
2017-DN-BX-0029	185,050
2018-DN-BX-0065	2,485
Total DNA Backlog Reduction Program	\$ 299,891
CFDA No. 16.742 - Paul Coverdell Forensic Sciences Improvement Grant Program	
CQ17-13-7919	\$ 28,801
CQ18-14-7919	27,595
Total Paul Coverdell Forensic Sciences Improvement Grant Program	\$ 56,396
CFDA No. 20.205 - Highway Planning and Construction	
ATPL-5004(201)	\$ 324,948
BHLS-5004(049)	21,071,550
BPMPPL-5004(188)	15,050
BPMPPL-5004(189)	12,126
BRLO-5004(009)	1,316,562
BRLS-5004(198)	48,225
BRLS-5004(200)	51,154
ER-4213(019)	398,607
FERPL16-5004(208)	261,998
HPLU-5004(177)	15,438
HPLUL-5004(177)	6,795
HPLUL-5004(187)	385,563
HSIPL-5004(194)	28,506
HSIPL-5004(207)	206,768
Total Highway Planning and Construction	\$ 24,143,290

CITY OF SAN DIEGO, CALIFORNIA
Notes to the Schedule of Expenditures of Federal Awards (Continued)
For the Fiscal Year Ended June 30, 2019

Note 8 - Federal Award Program Expenditures by Grant Award (Continued)

CFDA Number/Federal Program Name/Grant Number	Federal Expenditures
CFDA No. 20.600 - State and Community Highway Safety	
PS18026	\$ 71,633
PS19026	84,761
PT18069	157,836
PT19126	294,244
Total State and Community Highway Safety	\$ 608,474
CFDA No. 20.608 - Minimum Penalties for Repeat Offenders for Driving While Intoxicated	
PT18069	\$ 253,580
PT19126	416,644
Total Minimum Penalties for Repeat Offenders for Driving While Intoxicated	\$ 670,224
CFDA No. 20.616 - National Priority Safety Programs	
DI18023	\$ 47,344
DI19018	208,408
Total National Priority Safety Programs	\$ 255,752
CFDA No. 66.468 - Capitalization Grants for Drinking Water State Revolving Funds	
D16-02102	\$ 1,875,910
SRF14C104	1,002,677
Total Capitalization Grants for Drinking Water State Revolving Funds	\$ 2,878,587
CFDA No. 97.025 - National Urban Search and Rescue (US&R) Response System	
EMW-2013-CA-USR-0009	\$ 1,192,525
EMW-2015-CA-00029	49
EMW-2015-CA-00029A	49,151
EMW-2016-CA-00028	190,056
EMW-2016-CA-00028A	46,901
EMW-2016-CA-00028B	70,010
EMW-2017-CA-00085-S01	446,654
EMW-2018-CA-00043-S01	633,065
Total National Urban Search and Rescue (US&R) Response System	\$ 2,628,411

CITY OF SAN DIEGO, CALIFORNIA
Notes to the Schedule of Expenditures of Federal Awards (Continued)
For the Fiscal Year Ended June 30, 2019

Note 8 - Federal Award Program Expenditures by Grant Award (Continued)

<u>CFDA Number/Federal Program Name/Grant Number</u>	<u>Federal Expenditures</u>
CFDA No. 97.067 - Homeland Security Grant Program	
2017-0083	\$ 110,238
Subtotal County of San Diego	<u>110,238</u>
2016-0102/0073-66000	8,884,696
2017-0083/0073-66000	5,957,922
2018-0054/0073-66000	<u>1,272,420</u>
Subtotal California Governor's Office of Emergency Services	<u>16,115,038</u>
Total Homeland Security Grant Program	<u><u>\$ 16,225,276</u></u>

The City elected not to use the 10 percent de minimis indirect cost rate, except for CFDA No. 97.067, Homeland Security Grant Program grant number 2016-0102/073-66000, 2017-0083/073-66000, and 2018-0054/0073-66000.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

CITY OF SAN DIEGO, CALIFORNIA
 Schedule of Findings and Questioned Costs
 For the Fiscal Year Ended June 30, 2019

Section I – Summary of Auditor’s Results

Financial Statements:

Type of report the auditor issued on whether the financial statements were prepared in accordance with GAAP:	Unmodified
Internal control over financial reporting:	
<ul style="list-style-type: none"> • Material weakness(es) identified? • Significant deficiency(ies) identified? 	No None reported
Noncompliance material to financial statements noted?	No

Federal Awards:

Internal control over major federal programs:	
<ul style="list-style-type: none"> • Material weakness(es) identified? • Significant deficiency(ies) identified? 	No None reported
Type of auditor’s report issued on compliance for major federal programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	No
Identification of major federal programs:	

CFDA Number	Federal Program Name
20.205	Highway Planning and Construction
21.016	Equitable Sharing

Dollar threshold used to distinguish between Type A and Type B programs:	\$3,000,000
Auditee qualified as low-risk auditee?	Y

CITY OF SAN DIEGO, CALIFORNIA
Schedule of Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2019

Section II – Financial Statement Findings

No matters reported.

Section III – Federal Award Findings and Questioned Costs

No matters reported.

CITY OF SAN DIEGO, CALIFORNIA
Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2019

There were no audit findings noted for the year ended June 30, 2018.