

City of Gardena

Gardena, California

Single Audit and Independent Auditors' Reports

For the Year Ended June 30, 2018

City of Gardena
Single Audit and Independent Auditors' Reports
For the Year Ended June 30, 2018

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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***

Independent Auditors' Report

To the Honorable Mayor and the Members of City Council
of the City of Gardena
Gardena, 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, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Gardena, California (the "City"), as of and for the year ended June 30, 2018, 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 7, 2018.

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 City'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 may exist that have not been identified.

To the Honorable Mayor and the Members of City Council
of the City of Gardena
Gardena, California
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Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free of 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 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 City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "The PwC Group, LLP". The signature is written in a cursive, flowing style.

Santa Ana, California
December 7, 2018



**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM;
REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

Independent Auditors' Report

To the Honorable Mayor and the Members of City Council
of the City of Gardena
Gardena, California

Report on Compliance for Each Major Federal Program

We have audited the City of Gardena, California's (the "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 year ended June 30, 2018. The City's major federal programs are identified in the summary of the auditors' results section of the accompanying Schedule of Findings and Questioned Costs.

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.

Auditors' 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 Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (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 year ended June 30, 2018.

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 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 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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify certain deficiencies in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs as item 2018-001, that we consider to be significant deficiencies.

The City's response to the internal control over compliance findings identified in our audit is 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 compliance and, accordingly, we express no opinion on the response.

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.

To the Honorable Mayor and the Members of City Council
of the City of Gardena
Gardena, California
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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, 2018, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We have issued our report thereon dated December 7, 2018, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming our 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 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 other 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 Expenditure of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

The Pw Group, LLP

Santa Ana, California

March 27, 2019, except for the Schedule of Expenditures of Federal Awards, which is as of December 7, 2018.

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City of Gardena
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2018

Federal Grantor/Pass-Through Grantor Program Title	Federal CFDA Number	Agency or Pass-Through Number	Federal Expenditures	Expenditures to Subrecipients
U.S. Department of Housing and Urban Development				
<i>CDBG - Entitlement Grants Cluster</i>				
<i>Direct Programs:</i>				
Community Development Block Grants / Entitlement Grants	14.218	B-14-MC-06-0577	\$ 802	\$ -
Community Development Block Grants / Entitlement Grants	14.218	B-16-MC-06-0577	63,634	-
Community Development Block Grants / Entitlement Grants	14.218	B-17-MC-06-0577	516,509	20,000
Community Development Block Grants / Entitlement Grants	14.218	Program Income	203,598	-
Total CDBG - Entitlement Grants Cluster			784,543	20,000
<i>Pass-through the State of California Department of Housing and Community Development:</i>				
HOME Investment Partnerships Program	14.239	11-HOME-7651	414,921	-
HOME Investment Partnerships Program	14.239	Program Income	83,708	-
Total HOME Investment Partnerships Program			498,629	-
Total U.S. Department of Housing and Urban Development			1,283,172	20,000
U.S. Department of Justice				
<i>Direct Program:</i>				
Bulletproof Vest Partnership Program	16.607		10,265	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2016-DJ-BX-0235	10,312	-
Equitable Sharing Program	16.922	CA0192400	43,687	-
Total U.S. Department of Justice			64,264	-
U.S. Department of Transportation				
<i>Highway Planning and Construction Cluster</i>				
<i>Pass-through the State of California Department of Transportation:</i>				
Highway Planning and Construction (Federal-Aid Highway Program)	20.205	STPL-5276(029)	347,270	-
Total Highway Planning and Construction Cluster			347,270	-
<i>Federal Transit Cluster</i>				
<i>Direct Programs:</i>				
Federal Transit - Formula Grants (Urbanized Area Formula Program)	20.507	CA-90-Y202-00	59,981	-
Federal Transit - Formula Grants (Urbanized Area Formula Program)	20.507	CA-90-Y340-00	8,012	-
Federal Transit - Formula Grants (Urbanized Area Formula Program)	20.507	CA-90-Y607-00	13,433	-
Federal Transit - Formula Grants (Urbanized Area Formula Program)	20.507	CA-90-Y707-00	171	-
Federal Transit - Formula Grants (Urbanized Area Formula Program)	20.507	CA-2018-070-00	2,235,385	-
Total Federal Transit Cluster			2,316,982	-
<i>Highway Safety Cluster</i>				
<i>Pass-through the State of California Office of Traffic Safety:</i>				
State and Community Highway Safety	20.600	PT1746	8,653	-
State and Community Highway Safety	20.600	PT18050	30,305	-
Total Highway Safety Cluster			38,958	-

(Continued)

City of Gardena
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2018

Federal Grantor/Pass-Through Grantor Program Title	Federal CFDA Number	Agency or Pass-Through Number	Federal Expenditures	Expenditures to Subrecipients
U.S. Department of Transportation (Continued)				
<i>Pass-through the State of California Office of Traffic Safety:</i>				
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	PT1746	15,424	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	PT18050	66,915	-
Total Minimum Penalties for Repeat Offenders for Driving While Intoxicated			82,339	-
Total U.S. Department of Transportation			2,785,549	-
U.S. Department of Health and Human Services				
<i>Aging Cluster</i>				
<i>Pass-through the County of Los Angeles:</i>				
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	SSP141807	45,689	-
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	ENP162006	1,000	-
Total Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers			46,689	-
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	ENP162006	325,197	-
Nutrition Services Incentive Program	93.053	ENP162006	34,559	-
Total Aging Cluster			406,445	-
<i>CCDF Cluster</i>				
<i>Pass-through the State of California Department of Education:</i>				
Child Care and Development Block Grant	93.575	CCTR-7077	246,230	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	CCTR-7077	534,075	-
Total CCDF Cluster			780,305	-
Total U.S. Department of Health and Human Services			1,186,750	-
Total Expenditures of Federal Awards			\$ 5,319,735	\$ 20,000

(Concluded)

City of Gardena
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2018

Note 1 – Reporting Entity

The financial reporting entity, as defined by the Governmental Accounting Standards Board (“GASB”) Codification, consists of the primary government, which is the City of Gardena, California (the “City”), organizations for which the primary government is financially accountable, and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the City’s financial statements to be misleading or incomplete.

The City Council acts as the governing body and is able to impose its will on the following organization, establishing financial accountability:

- City of Gardena Public Improvement Corporation

Note 2 – Summary of Significant Accounting Policies

Basis of Accounting

Funds received under the various grant programs have been recorded within the special revenue funds and enterprise fund of the City. The City utilizes the modified accrual basis of accounting for the special revenue funds and the accrual basis of accounting for the enterprise funds. The accompanying Schedule of Expenditures of Federal Awards (the “Schedule”) is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (“CFR”) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the “Uniform Guidance”). Therefore, some amounts presented in the Schedule may differ from amounts presented in, or used in, the preparation of City’s basic financial statements.

Schedule of Expenditures of Federal Awards

The accompanying Schedule presents the activity of all federal financial assistance programs of the City. Federal financial assistance received directly from federal agencies, as well as federal financial assistance passed through the State of California Department of Housing and Community Development, the State of California Department of Transportation, the State of California Office of Traffic Safety, the State of California Department of Education, and the County of Los Angeles, are included in the Schedule. The Schedule was prepared from only the accounts of various grant programs and, therefore, does not present the financial position or results of operations of the City.

Indirect Cost Rate

The City did not elect to use the 10% de minimis cost rate.

Note 3 – Subrecipients

During the year ended June 30, 2018, the City provided federal funds to the following subrecipient:

CFDA Numbers	Program Name / Subrecipient Name	Amount Provided to Subrecipients
14.218	Community Development Block Grants/Entitlement Grants:	
	The Fair Housing Foundation	\$ 20,000
	Total Amount Provided to Subrecipient	<u>\$ 20,000</u>

City of Gardena
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2018

Section I – Summary of Auditors’ Results

Financial Statements

Types of 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 federal programs:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified?	2018-001
Type of auditors’ 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)?	Yes
Identification of major federal programs:	

CFDA Numbers	Major Program or Cluster	Federal Expenditures
	<i>CDBG - Entitlement Grants Cluster:</i>	
14.218	Community Development Block Grants/Entitlement Grants	\$ 784,543
	Total CDBG - Entitlement Grants Cluster	784,543
	<i>Federal Transit Cluster:</i>	
20.507	Federal Transit - Formula Grants	2,316,982
	Total Federal Transit Cluster	2,316,982
	<i>CCDF Cluster:</i>	
93.575	Child Care and Development Block Grant	246,230
	Child Care Mandatory and Matching Funds of the	
93.596	Child Care and Development Fund	534,075
	Total CCDF Cluster	780,305
	Total Expenditures of All Major Federal Programs	\$ 3,881,830
	Total Expenditures of Federal Awards	\$ 5,319,735
	Percent of Total Expenditures of Federal Awards	72.97%

Dollar threshold used to distinguish between type A and type B programs:	\$750,000
Auditee qualified as a low-risk auditee in accordance with 2 CFR 200.520?	Yes

City of Gardena
Schedule of Findings and Questioned Costs (Continued)
For the Year Ended June 30, 2018

Section II – Financial Statement Findings

A. Current Year Findings – Financial Statement

No current year findings were noted.

B. Prior Year Findings – Financial Statement

No prior year findings were noted.

City of Gardena
Schedule of Findings and Questioned Costs (Continued)
For the Year Ended June 30, 2018

Section III – Federal Awards Findings and Questioned Costs

A. Current Year Findings and Questioned Costs – Major Federal Award Program Audit

2018-001 Matching, Level of Effort and Earmarking – Internal Control over Matching

Identification of the Federal Programs:

Catalog of Federal Domestic Assistance

(“CFDA”) Number: 93.044, 93.045, and 93.053

CDFA Title: Special Programs for the Aging – Title III, Part B – Grants for Supportive Services and Senior Center, Special Programs for the Aging – Title III, Part C – Nutrition Services, and Nutrition Services Incentive Program

Federal Agency: Department of Health and Human Services

Pass-Through Entity: County of Los Angeles

Federal Award Number and Award Year: ENP162006 – FY16-17 and SSP141807 – FY14-15

Criteria or Specific Requirement (Including Statutory, Regulatory, or Other Citation):

Pursuant to the AICPA Audit Guide, Government Auditing Standards and Single Audits (“GAS-SA Guide”), Chapter 13 – Auditor Reporting Requirements and Other Communication Considerations in a Single Audit, paragraph 13.53, the auditor must follow up on prior audit findings, perform procedures to assess the reasonableness of the summary schedule of prior audit findings prepared by the auditee in accordance with Uniform Guidance, and report as a current year audit finding, when the auditor concludes that the summary schedule of prior audit findings materially misrepresents the status of any prior audit finding. The auditor must perform audit follow-up regardless of whether a prior audit finding relates to a major program in the current year.

Pursuant to the AICPA Audit Guide, GAS-SA Guide, Chapter 10 – Compliance Auditing Applicable to Major Programs, paragraph 10.71, to follow up on previous audit findings, the auditor should obtain the auditee’s summary schedule of prior audit findings and perform appropriate procedures to determine the status of the audit findings included in the summary schedule that were reported in accordance with 2 CFR 200.516. Although, in many cases, the procedures performed in the current audit will provide a basis for the auditor to assess the schedule, the auditor may find it necessary to perform procedures directly specifically at the status of prior audit findings. In these cases, consideration might include the following procedures:

- Make inquiries of auditee management and program personnel, including inquiries about the status of corrective actions and the estimated completion date for incomplete actions.
- Review management decisions issued by federal awarding agencies or pass-through entities to the auditee
- Observe an activity that has been redesigned to address a prior year finding
- Test similar current year transactions

Condition:

To follow up with prior audit finding, we tested similar current year transactions. Pursuant to the adopted policy dated March 7, 2018 to address our prior year finding 2017-002, all volunteer applications should be signed by a Senior Bureau staff member upon receipt and review. Applications should continue to be reviewed thoroughly, and an orientation/intake meeting with the volunteer shall follow before they are assigned a role. However, during our testing of volunteer applications, we noted that 7 out of 40 volunteer applications selected for testing were missing indication of reviewing by City staff.

City of Gardena
Schedule of Findings and Questioned Costs (Continued)
For the Year Ended June 30, 2018

Section III – Federal Awards Findings and Questioned Costs (Continued)

A. Current Year Findings and Questioned Costs – Major Federal Award Program Audit (Continued)

2018-001 Matching, Level of Effort and Earmarking – Internal Control over Matching (Continued)

Cause:

The City did not have internal control in place to monitor that the corrective action plan was properly implemented and the related controls were operated effectively.

Effect or Potential Effect:

Without reviewing volunteer applications by City staff, the volunteers might take on responsibilities that they are not qualified for.

Questioned Cost:

None noted.

Context:

Statistically sampling was performed to draw sample selections. See condition above for context of the findings.

Identification as a Repeat Finding, if Applicable:

The finding is a repeat finding from prior year finding 2017-002.

Recommendation:

We recommend the City follow the formal policy created on March 7, 2018 for the reviewing process over volunteer applications to ensure the volunteers are qualified for the responsibilities that they are taking on.

View of Responsible Officials:

City management concurs with this recommendation.

City of Gardena
Schedule of Findings and Questioned Costs (Continued)
For the Year Ended June 30, 2018

Section III – Federal Awards Findings and Questioned Costs (Continued)

A. Prior Year Findings and Questioned Costs – Major Federal Award Program Audit

2017-001 Allowable Costs/Cost Principles – Internal Control over Payroll Expenditures

Federal Programs:

Catalog of Federal Domestic Assistance
 ("CFDA") Number: 14.218
CDFA Title: Community Development Block Grants/Entitlement Grants
Federal Agency: Department of Housing and Urban Development
Pass-Through Entity: N/A
Federal Award Number and Award Year: B-14-MC-06-0577 – FY13-14, B-15-MC-06-0577 – FY14-15,
B-16-MC-06-0577 – FY16-17

Catalog of Federal Domestic Assistance
 ("CFDA") Number: 20.507
CDFA Title: Federal Transit – Formula Grants (Urbanized Area Formula Program)
Federal Agency: Department of Transportation
Pass-Through Entity: N/A
Federal Award Number and Award Year: CA-2016-036-00 – FY 15-16

Condition:

During our audit, we noted that the City charged the payroll related expenditures to the program based on the City Council approved budget and payroll allocation percentage; however, there was no further justification of actual activities performed by the City staff during the year to the budgeted allocation.

Recommendation:

We recommend the City incorporate the Uniform Guidance requirements into its existing policies and procedures to ensure the City is in compliance with the Uniform Guidance.

Current Status:

Finding was resolved during the year ended June 30, 2018.

City of Gardena
Schedule of Findings and Questioned Costs (Continued)
For the Year Ended June 30, 2018

Section III – Federal Awards Findings and Questioned Costs (Continued)

B. Prior Year Findings and Questioned Costs – Major Federal Award Program Audit (Continued)

2017-002 Matching, Level of Effort and Earmarking – Internal Control over Matching

Federal Programs:

Catalog of Federal Domestic Assistance	93.044, 93.045, and 93.053
(“CFDA”) Number:	
CDFA Title:	Special Programs for the Aging – Title III, Part B – Grants for Supportive Services and Senior Center, Special Programs for the Aging – Title III, Part C – Nutrition Services, and Nutrition Services Incentive Program
Federal Agency:	Department of Health and Human Services
Pass-Through Entity:	County of Los Angeles
Federal Award Number and Award Year:	ENP162006 – FY16-17 and SSP141807 – FY14-15

Condition:

During our testing of volunteer applications, we noted that 2 out of 6 volunteer applications for Senior Day Care Site selected for testing, 7 out of 7 volunteer applications for Lawndale Site selected for testing, 1 out of 10 volunteer applications for Nakaoka site selected for testing, there was no indications showing that volunteer applications are reviewed or signed by City staff.

Recommendation:

We recommend the City create a formal policy for the reviewing process over volunteer applications to ensure the volunteers are qualified for the responsibilities that they are taking on.

Current Status:

See current year finding 2018-001.