

**CITY OF MESA, ARIZONA
SINGLE AUDIT ACT REPORTS
YEAR ENDED JUNE 30, 2021**



WEALTH ADVISORY | OUTSOURCING
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**INDEPENDENT AUDITORS' 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 Members of City Council
City of Mesa, Arizona

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 Mesa, Arizona (City), as of and for the year ended June 30, 2021, 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 21, 2021.

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 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.

The Honorable Mayor and Members of City Council
City of Mesa, Arizona

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 result 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 cursive script that reads "CliftonLarsonAllen LLP".

CliftonLarsonAllen LLP

Phoenix, Arizona
December 21, 2021



**INDEPENDENT AUDITORS' 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**

The Honorable Mayor and Members of City Council
City of Mesa, Arizona

Report on Compliance for Each Major Federal Program

We have audited the City of Mesa, Arizona (City)'s 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, 2021. The City's major federal programs are identified in the summary of 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* (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 of Mesa, Arizona 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, 2021.

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. 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 result of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

The Honorable Mayor and Members of City Council
City of Mesa, Arizona

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, each major fund, and the aggregate remaining fund information of the City of Mesa, Arizona as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the City’s basic financial statements. We issued our report thereon dated December 21, 2021, 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.



CliftonLarsonAllen LLP

Phoenix, Arizona
February 10, 2022

City of Mesa, Arizona
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2021

SECTION I – SUMMARY OF AUDITORS’ RESULTS

Financial Statements

Type of auditor’s report issued: *Unmodified*

Internal control over financial reporting:

- Material weakness(es) identified? _____ yes X no
- Significant deficiency(ies) identified? _____ yes X none reported

Noncompliance material to financial statements noted? _____ yes X no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? _____ yes X no
- Significant deficiency(ies) identified? _____ yes X none reported

Type of auditor's report issued on compliance for major programs: *Unmodified*

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? _____ yes X no

Identification of major programs:

<u>Assistance Listing Numbers</u>	<u>Name of Federal Program or Cluster</u>
14.218	Community Development Block Grants
14.231	Emergency Solutions Grant Program
21.019	Coronavirus Relief Fund
21.023	Emergency Rental Assistance

Dollar threshold used to distinguish between Type A and Type B programs: \$2,795,647

Auditee qualified as low-risk auditee? X yes _____ no

City of Mesa, Arizona
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2021

SECTION II – FINANCIAL STATEMENT FINDINGS

None noted.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None noted.

City of Mesa, Arizona
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2021

Federal Grantor Agency/Pass-Through Grantor/ Program Title (Note 3)	Assistance Listing Number	Pass- Through Grantor (Note 3)	Federal Grant/ Pass-Through Number	YTD 2021 Expenditures	2021 Payments to Subrecipients
Department of Housing and Urban Development					
CDBG - Entitlement Grants Cluster					
Community Development Block Grant/Entitlement Grants	14.218	N/A	B-13-MC-04-0501	\$ 15,933	\$ -
Community Development Block Grant/Entitlement Grants	14.218	N/A	B-17-MC-04-0501	130,700	-
Community Development Block Grant/Entitlement Grants	14.218	N/A	B-18-MC-04-0501	179,219	20,952
Community Development Block Grant/Entitlement Grants	14.218	N/A	B-19-MC-04-0501	875,290	468,126
Community Development Block Grant/Entitlement Grants	14.218	N/A	B-20-MC-04-0501	1,764,991	518,381
Community Development Block Grant/Entitlement Grants	14.218	N/A	B-21-MC-04-0501	91	-
ARRA - Community Development Block Grant/Entitlement Grants (NSP1)	14.218	N/A	Program Income	10,824	-
ARRA - Community Development Block Grant/Entitlement Grants (NSP3)	14.218	N/A	Program Income	9,365	-
Total CDBG Entitlement Grants Cluster				<u>2,986,413</u>	<u>1,007,459</u>
Emergency Solutions Grant Program	14.231	N/A	E19-MC-04-0501	(31,782)	(32,083)
Emergency Solutions Grant Program	14.231	N/A	E20-MC-04-0501	326,875	302,671
Emergency Solutions Grant Program (COVID-19)	14.231	N/A	E20-MW-04-0501	823,267	768,378
Emergency Solutions Grant Program (COVID-19)	14.231	N/A	E-20-MW-04-0501	732,311	732,311
Total Emergency Solutions Grant Program				<u>1,850,671</u>	<u>1,771,277</u>
Home Investment Partnership Program	14.239	N/A	M-16-MC-04-0243	184,795	184,795
Home Investment Partnership Program	14.239	N/A	M17-MC040243	100,017	100,017
Home Investment Partnership Program	14.239	N/A	M18-MC040243	104,208	104,208
Home Investment Partnership Program	14.239	N/A	M19-MC040243	(334)	-
Home Investment Partnership Program	14.239	N/A	M20-MC040243	193,709	56,525
Total HOME Program				<u>582,395</u>	<u>445,545</u>
Continuum of Care Program	14.267	N/A	AZ0122L9T021904	52,641	-
Continuum of Care Program	14.267	N/A	AZ0122L9T022005	25,977	-
Total Continuum of Care Program				<u>78,618</u>	<u>-</u>
Section 8 Emergency Housing Choice Vouchers (COVID-19)	14.871	N/A	AZ005	1,623	-
Section 8 Housing Choice Vouchers (COVID-19)	14.871	N/A	AZ005AF	118,544	-
Section 8 Housing Choice Vouchers (VASH)	14.871	N/A	AZ-005-VA-0001	1,255,114	-
Section 8 Housing Choice Vouchers	14.871	N/A	AZ-005-VO	14,043,112	-
Mainstream Vouchers	14.879	N/A	AZ-005-DV	837,544	-
Mainstream Vouchers (COVID-19)	14.879	N/A	AZ0058F	8,331	-
Total Housing Voucher Cluster				<u>16,264,268</u>	<u>-</u>
Family Unification Program (FUP)	14.880	N/A	AZ005VO0201	284,543	-
Total Department of Housing and Urban Development				<u>22,046,908</u>	<u>3,224,281</u>
Department of the Interior					
Cultural and Paleontological Resources Management					
Water Conservation Field Services (WCFS)	15.530	N/A	R19AP00095	15,278	-
Total Water Conservation Field Services (WCFS)				<u>15,278</u>	<u>-</u>
Historic Preservation Fund Grants-In-Aid	15.904	ASPB	441915	20,000	-
Total Department of the Interior				<u>36,758</u>	<u>-</u>
Department of Justice					
Coronavirus Emergency Supplemental Funding Program (COVID-19)					
Coronavirus Emergency Supplemental Funding Program (COVID-19)	16.034	N/A	2020-VD-BX-0584	187,030	-
Coronavirus Emergency Supplemental Funding Program (COVID-19)	16.034	ACJC	ACESF-21-029	38,589	-
Coronavirus Emergency Supplemental Funding Program (COVID-19)	16.034	ACJC	ACESF-21-030	143,088	-
Total Coronavirus Emergency Supplemental Funding Program				<u>368,707</u>	<u>-</u>
Crime Victim Assistance	16.575	ADPS	2018-210	132,866	-
Crime Victim Assistance	16.575	ADPS	2018-305	92,181	-
Crime Victim Assistance	16.575	ADPS	2020-133	312,763	-
Crime Victim Assistance	16.575	ADPS	2020-178	329,348	-
Total Crime Victim Assistance				<u>867,158</u>	<u>-</u>
Edward Byrne Memorial Justice Assistance Grant Program	16.738	MCMO	C-95-18-001-G-01	7,821	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	MCMO	C-95-19-002-G-00	130,290	-
Total Edward Byrne Memorial Justice Assistance Grant Program				<u>138,111</u>	<u>-</u>
DNA Backlog Reduction Program	16.741	N/A	2018-DN-BX-0064	55,138	-
DNA Backlog Reduction Program	16.741	N/A	2019-DN-BX-0062	133,360	-
DNA Backlog Reduction Program	16.741	N/A	2020-DN-BX-0133	34,854	-
Total DNA Backlog Reduction Program				<u>223,352</u>	<u>-</u>
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	ACJC	CV 19-20-003	41,923	-
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	ACJC	CV 20-21-003	30,634	-
Total Paul Coverdell Forensic Sciences Improvement Grant Program				<u>72,557</u>	<u>-</u>
Total Department of Justice				<u>1,669,885</u>	<u>-</u>

See Notes to the Schedule of Expenditures of Federal Awards.

City of Mesa, Arizona
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2021

(Continued)

Department of Transportation					
Airport Improvement Program	20.106	N/A	AIP-03-04-0023-029-2019	\$ 834	\$ -
Airport Improvement Program (COVID-19)	20.106	N/A	3-04-0023-030-2020	21,543	-
Airport Improvement Program (COVID-19)	20.106	N/A	3-04-0023-032-2021	23,000	-
Total Airport Improvement Program				<u>45,377</u>	<u>-</u>
Highway Planning and Construction Cluster:					
Highway Planning and Construction	20.205	ADOT	MES0236 - T020901C	765,746	-
Highway Planning and Construction	20.205	ADOT	CM-MES-0(224)A, SH54401C	905,363	-
Highway Planning and Construction	20.205	ADOT	MES-0(235) [T0123]	532	-
Highway Planning and Construction	20.205	MAG	MES-20-SW-001	233,602	-
Total Highway Planning and Construction Cluster				<u>1,905,243</u>	<u>-</u>
State and Community Highway Safety					
State and Community Highway Safety	20.600	GOHS	2020-AI-007	14,656	-
State and Community Highway Safety	20.600	GOHS	2020-AL-022	61,878	-
State and Community Highway Safety	20.600	GOHS	2020-PTS-033	20,067	-
State and Community Highway Safety	20.600	GOHS	2020-4054-050	1,834	-
State and Community Highway Safety	20.600	GOHS	2021-AI-007	4,798	-
State and Community Highway Safety	20.600	GOHS	2021-AL-020	132,037	-
State and Community Highway Safety	20.600	GOHS	2021-OP-012	3,807	-
State and Community Highway Safety	20.600	GOHS	2021-PTS-036	20,120	-
National Priority Safety Programs	20.616	GOHS	2020-4054-050	2,751	-
National Priority Safety Programs	20.616	GOHS	2020-CIOT-017	2,346	-
National Priority Safety Programs	20.616	GOHS	2021-CIOT-017	6,544	-
National Priority Safety Programs	20.616	GOHS	2021-405h-007	12,453	-
Total State and Community Highway Safety Cluster				<u>283,291</u>	<u>-</u>
Total Department of Transportation					
				<u>2,233,911</u>	<u>-</u>
Department of the Treasury					
Coronavirus Relief Fund (COVID-19)	21.019	N/A	N/A	47,967,475	335,269
Eviction and Foreclosure Prevention Program (COVID-19)	21.019	N/A	N/A	6,250,000	-
				<u>54,217,475</u>	<u>335,269</u>
Emergency Rental Assistance Program (COVID-19)					
	21.023	N/A	N/A	12,201,957	-
Total Department of the Treasury					
				<u>66,419,432</u>	<u>335,269</u>
National Endowment for the Arts					
Promotion of the Arts Grants to Organizations and Individuals	45.024	N/A	1858196-62	42,540	-
Total National Endowment for the Arts				<u>42,540</u>	<u>-</u>
Institute of Museum and Library Services					
Grants to States	45.310	ASLAPR	2019-0260-6	6,819	-
Grants to States	45.310	ASLAPR	2019-0271-04	1,200	-
Grants to States	45.310	ASLAPR	2020-0260-08	21,428	-
Grants to States	45.310	ASLAPR	2020-0260-09	15,000	-
Grants to States	45.310	ASLAPR	2020-0271-04	4,000	-
Total Institute of Museum and Library Services				<u>48,447</u>	<u>-</u>
Department of Health and Human Services					
PPHF Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by Prevention and Public Health Funds	93.268	ADHS	ADHS18-199087	63,703	-
Total Department of Health and Human Services				<u>63,703</u>	<u>-</u>
Executive Office of the President					
High Intensity Drug Trafficking Areas Program	95.001	COT	HT-19-2910	45,775	-
High Intensity Drug Trafficking Areas Program	95.001	COT	HT-19-2941	18,974	-
High Intensity Drug Trafficking Areas Program	95.001	COT	HT-20-2933	2,854	-
High Intensity Drug Trafficking Areas Program	95.001	COT	HT-20-2933A	43,883	-
Total Executive Office of the President				<u>111,486</u>	<u>-</u>
Department of Homeland Security					
Homeland Security Grant Program	97.067	ADOHS	17-AZDOHS-HSGP-170206-03	16,981	-
Homeland Security Grant Program	97.067	ADOHS	19-AZDOHS-HSGP-190208-01	15,000	-
Homeland Security Grant Program	97.067	ADOHS	19-AZDOHS-HSGP-190208-02	67,895	-
Homeland Security Grant Program	97.067	ADOHS	19-AZDOHS-HSGP-190812-01	95,482	-
Homeland Security Grant Program	97.067	ADOHS	19-AZDOHS-HSGP-190813-01	3,496	-
Homeland Security Grant Program	97.067	ADOHS	19-AZDOHS-HSGP-190813-03	44,732	-
Homeland Security Grant Program	97.067	ADOHS	20-AZDOHS-HSGP-200211-02	10,904	-
Homeland Security Grant Program	97.067	ADOHS	20-AZDOHS-HSGP-200813-01	4,513	-
Homeland Security Grant Program	97.067	ADOHS	20-AZDOHS-HSGP-200813-02	41,129	-
Homeland Security Grant Program	97.067	ADOHS	20-AZDOHS-HSGP-200813-03	42,666	-
Homeland Security Grant Program	97.067	ADOHS	20-AZDOHS-HSGP-200814-02	157,793	-
Homeland Security Grant Program	97.067	ADOHS	20-AZDOHS-HSGP-200814-03	14,566	-
Total Homeland Security Grant Program				<u>515,157</u>	<u>-</u>
Total Department of Homeland Security					
				<u>515,157</u>	<u>-</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS				\$ 93,188,227	\$ 3,559,550

See Notes to the Schedule of Expenditures of Federal Awards.

NOTE 1 BASIS OF PRESENTATION

The Schedule of Expenditures of Federal Awards includes the federal grant activity of the City of Mesa, Arizona as of and for the year ended June 30, 2021. The information in this 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* (Uniform Guidance).

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance for all awards with the exception of Assistance Listing Number 21.019, which follows criteria determined by the Department of Treasury for allowability of costs. Under these principles, certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

Federal awards provided to sub-recipients are treated as expenditures at the point payments are made to the sub-recipient.

NOTE 2 THE REPORTING ENTITY

The City of Mesa, Arizona, for purposes of the Schedule of Expenditures of Federal Awards, includes all the funds of the primary government as defined by Government Accounting Standards Board (GASB).

The City of Mesa, Arizona, administers certain federal financial assistance programs through sub-recipients. Those sub-recipients are not considered part of the City of Mesa, Arizona, reporting entity.

NOTE 3 PASS-THROUGH GRANTOR'S REFERENCE

The City of Mesa, Arizona, receives certain federal awards from the following non-Federal agencies. The amounts received are commingled by the state with other funds and cannot be separately identified. The total amount of such pass-through awards is included on the Schedule of Expenditures of Federal Awards.

Pass-Through Grantors:

Abbrev on SEFA	Name
ACJC	Arizona Criminal Justice Commission
ADHS	Arizona Department of Health Services
ADOHS	Arizona Department of Homeland Security
ADOT	Arizona Department of Transportation
ADPS	Arizona Department of Public Safety
ASLAPR	Arizona State Library, Archives & Public Records
ASPB	Arizona State Park Board
COT	City of Tucson
GOHS	Governor's Office of Highway Safety
MAG	Maricopa Association of Governments
MCMO	Maricopa County Manager's Office

City of Mesa, Arizona
Notes to the Schedule of Expenditures of Federal Awards
Year Ended June 30, 2021

NOTE 4 INDIRECT COST RATE

The City of Mesa, Arizona has not elected to use the 10 percent de minimis indirect cost rate as established in 2 CFR 200.414.

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