

**CITY OF GLENDALE, CALIFORNIA**  
**SINGLE AUDIT OF FEDERALLY ASSISTED**  
**GRANT PROGRAMS**  
**YEAR ENDED JUNE 30, 2024**



CPAs | CONSULTANTS | WEALTH ADVISORS

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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**

Honorable Mayor and Members of City Council  
City of Glendale  
Glendale, 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 City of Glendale (the City), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated November 19, 2024.

***Report on 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 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 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 or significant deficiencies may exist that were not identified.


Honorable Mayor and Members of City Council  
City of Glendale

***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether 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 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.

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**CliftonLarsonAllen LLP**

Irvine, California  
November 19, 2024



**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**

Honorable Mayor and Members of City Council  
City of Glendale  
Glendale, California

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited the City of Glendale's (the City) compliance with the types of compliance requirements identified as subject to audit 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, 2024. The City's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the 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, 2024.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the City's federal programs.

***Auditors' Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Other Matters**

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2024-001. Our opinion on each major federal program is not modified with respect to this matter.

*Government Auditing Standards* requires the auditor to perform limited procedures on City of Glendale's response to the noncompliance finding identified in our compliance audit described in the accompanying schedule of findings and questioned costs. City of Glendale's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

### **Report on Internal Control Over Compliance**

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

*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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2024-001 to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

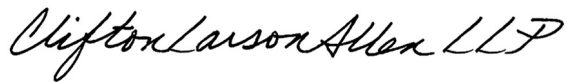
*Government Auditing Standards* requires the auditor to perform limited procedures on the City's response to the internal control over compliance finding identified in our audit described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the other 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.

Honorable Mayor and Members of City Council  
City of Glendale

**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 as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We have issued our report thereon, dated November 19, 2024, 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 basic 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.

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

**CliftonLarsonAllen LLP**

Irvine, California  
March 21, 2025



**CITY OF GLENDALE**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED JUNE 30, 2024**

| Federal Grantor / Pass-Through Grantor / Program / Cluster Title / Project | Federal Assistance Listing Number | Pass-Through Entity Identifying Number | Federal Expenditures | Passed Through to Subrecipients |
|--|-----------------------------------|--|----------------------|---------------------------------|
| <b>U.S. Department of Housing and Urban Development</b>                    |                                   |  |                      |                                 |
| Direct Assistance:   |                                   |  |                      |                                 |
| Community Development Block Grants - Entitlement Grants Cluster:           |                                   |  |                      |                                 |
| Community Development Block Grants/Entitlement Grants                      | 14.218                            |  | \$ 3,514,992         | \$ 2,268,080                    |
| Community Development Block Grants/Entitlement Grants - CARES ACT          | 14.218                            |  | 109,137              | 41,782                          |
| Subtotal Community Development Block Grants - Entitlement Grants Cluster   |                                   |  | 3,624,129            | 2,309,862                       |
| Emergency Solutions Grants Program   | 14.231                            |  | 146,381              | 142,978                         |
| Emergency Solutions Grants Program - CV CARES ACT                          | 14.231                            |  | 331,360              | 297,442                         |
| Subtotal Emergency Solutions Grants Program                                |                                   |  | 477,741              | 440,420                         |
| Home Investment Partnerships Program                                       | 14.239                            |  | 2,658,960            | -                               |
| Home Investment Partnerships Program Income                                | 14.239                            |  | 1,193,639            | -                               |
| Subtotal Home Investment Partnerships Program                              |                                   |  | 3,852,599            | -                               |
| Continuum of Care Program  |                                   |  |                      |                                 |
| 2021 NOFO Coordinated Entry System Project                                 | 14.267                            |  | 51,790               | 51,790                          |
| 2021 NOFO Chester Street Permanent Supportive Housing                      | 14.267                            |  | 55,598               | 55,598                          |
| 2021 NOFO CoC Rapid Re-Housing Program                                     | 14.267                            |  | 56,314               | 56,314                          |
| 2021 NOFO Glendale Homeless Management Information System Project          | 14.267                            |  | 9,983                | -                               |
| 2021 NOFO Scattered Site Permanent Supportive Housing                      | 14.267                            |  | 37,109               | 37,109                          |
| 2021 NOFO Consolidated Shelter Plus Care                                   | 14.267                            |  | 113,216              | -                               |
| 2022 NOFO Housing Now Permanent Supportive Housing                         | 14.267                            |  | 423,029              | 396,990                         |
| 2022 NOFO Consolidated Grant Shelter Plus Care                             | 14.267                            |  | 640,804              | -                               |
| 2022 NOFO Glendale Homeless Management Information System Project          | 14.267                            |  | 65,558               | -                               |
| 2022 NOFO Family Promise Rapid Re-Housing Program                          | 14.267                            |  | 82,873               | 79,345                          |
| 2022 NOFO Next Step Permanent Supportive Housing                           | 14.267                            |  | 197,902              | 190,834                         |
| 2022 NOFO CoC Planning Grant   | 14.267                            |  | 79,840               | -                               |
| 2022 NOFO Coordinated Entry System Reallocation                            | 14.267                            |  | 551,118              | 520,218                         |
| 2022 NOFO Scattered Site Permanent Supportive Housing Program              | 14.267                            |  | 213,967              | 208,015                         |
| 2022 NOFO Chester Street Permanent Supportive Housing                      | 14.267                            |  | 71,077               | 67,254                          |
| Subtotal Continuum of Care Program   |                                   |  | 2,650,178            | 1,663,467                       |
| Housing Voucher Cluster:   |                                   |  |                      |                                 |
| Direct Assistance:   |                                   |  |                      |                                 |
| Section 8 Housing Choice Vouchers  | 14.871                            |  | 25,733,181           | -                               |
| Section 8 New Incremental Housing Choice Vouchers                          | 14.871                            |  | 393,298              | -                               |
| Section 8 Emergency Housing Voucher  | 14.871                            |  | 3,589,971            | -                               |
| Section 8 Mainstream Voucher Program                                       | 14.879                            |  | 248,615              | -                               |
| Passed-through Other Housing Authorities:                                  |                                   |  |                      |                                 |
| Section 8 Housing Choice Vouchers (Portable Vouchers)                      | 14.871                            | CA114V                                 | 15,876,617           | -                               |
| Subtotal Housing Voucher Cluster   |                                   |  | 45,841,682           | -                               |
| Total U.S. Department of Housing and Urban Development                     |                                   |  | 56,446,329           | 4,413,749                       |

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**CITY OF GLENDALE**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2024**

| Federal Grantor / Pass-Through Grantor / Program / Cluster Title / Project            | Federal Assistance Listing Number | Pass-Through Entity Identifying Number | Federal Expenditures | Passed Through to Subrecipients |
|---|-----------------------------------|--|----------------------|---------------------------------|
| <b>U.S. Department of Justice</b>   |                                   |  |                      |                                 |
| Direct Assistance:  |                                   |  |                      |                                 |
| Public Safety Partnership and Community Policing Grants                               | 16.710                            |  | \$ 27,333            | \$ -                            |
| BJA FY22 Byrne Discretionary Grants Program   | 16.753                            |  | 245,575              | -                               |
| BJA FY23 Byrne Discretionary Grant Program  | 16.753                            |  | 15,029               | -                               |
| Subtotal Byrne Discretionary Grants Program   |                                   |  | 260,604              | -                               |
| Special Data Collections and Statistical Studies                                      | 16.734                            |  | 285,608              | -                               |
| BJA FY22 Edward Byrne Memorial Justice Assistance Grants Program                      | 16.738                            |  | 16,333               | -                               |
| FY 2023 DNA Capacity Enhancement and Backlog Reduction (CEBR) Program                 | 16.741                            |  | 50,475               | -                               |
| FY 2021 DNA Capacity Enhancement and Backlog Reduction (CEBR) Program                 | 16.741                            |  | 38,846               | -                               |
| FY 2022 DNA Capacity Enhancement and Backlog Reduction (CEBR) Program                 | 16.741                            |  | 156,749              | -                               |
| Subtotal DNA Backlog Reduction Program  |                                   |  | 246,070              | -                               |
| Equitable Sharing Program   | 16.922                            |  | 175,597              | -                               |
| Passed-through State of California Governor's Office of Emergency Services            |                                   |  |                      |                                 |
| FY 2022 Paul Coverdell Forensic Sciences Improvement Grant Program                    | 16.742                            | CQ22 10 6763                           | 56,850               | -                               |
| Total U.S. Department of Justice  |                                   |  | 1,068,395            | -                               |
| <b>U.S. Department of Labor</b>   |                                   |  |                      |                                 |
| Workforce Investment Act Cluster and Workforce Innovation and Opportunity Act Cluster |                                   |  |                      |                                 |
| Pass-through State of California Employment Development Department (EDD):             |                                   |  |                      |                                 |
| WIOA Adult Program  | 17.258                            | AA311043                               | 205,700              | 10,500                          |
| WIOA Adult Program  | 17.258                            | AA411043                               | 1,074,218            | 68,250                          |
| Subtotal WIOA Adult Program   |                                   |  | 1,279,918            | 78,750                          |
| WIOA Youth Activities   | 17.259                            | AA311043                               | 524,659              | 113,401                         |
| WIOA Youth Activities   | 17.259                            | AA411043                               | 608,364              | 545,491                         |
| Subtotal WIOA Youth Activities  |                                   |  | 1,133,023            | 658,892                         |
| WIOA BioPharma Phase II   | 17.278                            | AA211043                               | 229,217              | -                               |
| WIOA BioPharma Phase II   | 17.278                            | AA311043                               | 142,986              | -                               |
| WIOA Dislocated Worker Formula Grants   | 17.278                            | AA311043                               | 248,799              | 10,500                          |
| WIOA Dislocated Worker Formula Grants   | 17.278                            | AA411043                               | 846,290              | 68,250                          |
| WIOA Dislocated Worker Formula Grants - Rapid Response                                | 17.278                            | AA411043                               | 167,926              | 54,000                          |
| WIOA Dislocated Worker Formula Grants - Rapid Response                                | 17.278                            | AA311043                               | 12,875               | 12,875                          |
| WIOA Dislocated Worker Formula Grants - Rapid Response Layoff Aversion                | 17.278                            | AA411043                               | 30,119               | -                               |
| Subtotal WIOA Dislocated Worker Formula Grants  |                                   |  | 1,678,212            | 145,625                         |
| Subtotal WIOA Cluster   |                                   |  | 4,091,153            | 883,267                         |
| Total U.S. Department of Labor  |                                   |  | 4,091,153            | 883,267                         |

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**CITY OF GLENDALE**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2024**

| Federal Grantor / Pass-Through Grantor / Program / Cluster Title / Project   | Federal Assistance Listing Number | Pass-Through Entity Identifying Number | Federal Expenditures | Passed Through to Subrecipients |
|--|-----------------------------------|--|----------------------|---------------------------------|
| <b>U.S. Department of Transportation</b>   |                                   |  |                      |                                 |
| Pass-through State of California Office of Traffic Safety  |                                   |  |                      |                                 |
| Selective Traffic Enforcement Program (STEP)   |                                   |  |                      |                                 |
| State and Community Highway Safety   | 20.600                            | PT23037                                | \$ 6,090             | \$ -                            |
| State and Community Highway Safety   | 20.600                            | PT24081                                | 74,720               | -                               |
| Subtotal State and Community Highway Safety  |                                   |  | <u>80,810</u>        | <u>-</u>                        |
| Minimum Penalties for Repeat Offenders for Driving While Intoxicated   | 20.608                            | PT23037                                | 87,235               | -                               |
| Minimum Penalties for Repeat Offenders for Driving While Intoxicated   | 20.608                            | PT24081                                | 107,962              | -                               |
| Subtotal Minimum Penalties for Repeat Offenders for Driving While Intoxicated  |                                   |  | <u>195,197</u>       | <u>-</u>                        |
| Total U.S. Department of Transportation  |                                   |  | <u>276,007</u>       | <u>-</u>                        |
| <b>U.S. Department of Treasury</b>   |                                   |  |                      |                                 |
| Pass-through State Water Resources Control Board (State Water Board)   |                                   |  |                      |                                 |
| Coronavirus State and Local Fiscal Recovery Funds  | 21.027                            | A00061                                 | 579,791              | -                               |
| Total U.S. Department of Treasury  |                                   |  | <u>579,791</u>       | <u>-</u>                        |
| <b>U.S. Department of Education</b>  |                                   |  |                      |                                 |
| Pass-through State of California Department of Rehabilitation  |                                   |  |                      |                                 |
| Rehabilitation Services Vocational Rehabilitation Grants to States   | 84.126                            | 5160-32325                             | 283,935              | 280,315                         |
| Total U.S. Department of Education   |                                   |  | <u>283,935</u>       | <u>280,315</u>                  |
| <b>The Institute of Museum and Library Services</b>  |                                   |  |                      |                                 |
| Pass-through California State Library:   |                                   |  |                      |                                 |
| Grants to States - eBooks for All  | 45.310                            | LS-252449-OLS-22                       | 40,000               | -                               |
| Grants to States - Public Librarian Diversity Residency Program  | 45.310                            | LS-252449-OLS-22                       | 100,000              | -                               |
| Total Institute of Museum and Library Services   |                                   |  | <u>140,000</u>       | <u>-</u>                        |
| <b>U.S. Department of Health and Human Services</b>  |                                   |  |                      |                                 |
| Pass-through County of Los Angeles County Workforce Development, Aging and Community Services                              |                                   |  |                      |                                 |
| Aging Cluster:   |                                   |  |                      |                                 |
| Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers                         | 93.044                            | SSP232404                              | 50,087               | -                               |
| California Department of Aging (CDA) American Rescue Plan Act SSP  | 93.044                            | SSP232404                              | 7,075                | -                               |
| Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers (telephone reassurance) | 93.044                            | ENP202106                              | 1,000                | -                               |
| Special Programs for the Aging Title III, Part C Nutrition Services  | 93.045                            | ENP202106                              | 371,859              | -                               |
| California Department of Aging (CDA) American Rescue Plan Act C1 & C2  | 93.045                            | ENP202106                              | 19,984               | -                               |
| Nutrition Services Incentive Program   | 93.053                            | ENP202106                              | 40,803               | -                               |
| Subtotal Aging Cluster   |                                   |  | <u>490,808</u>       | <u>-</u>                        |
| Pass-through County of Los Angeles Workforce Development, Aging and Community Services                                     |                                   |  |                      |                                 |
| Temporary Assistance for Needy Families - Youth Program  | 93.558                            | IA0414                                 | 101,273              | 101,273                         |
| Total U.S. Department of Health and Human Services   |                                   |  | <u>592,081</u>       | <u>101,273</u>                  |

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**CITY OF GLENDALE**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2024**

| Federal Grantor / Pass - Through Grantor / Program / Cluster Title / Project | Federal Assistance Listing Number | Pass-Through Entity Identifying Number | Federal Expenditures | Passed Through to Subrecipients |
|--|-----------------------------------|--|----------------------|---------------------------------|
| <b>U.S. Department of Homeland Security</b>                                  |                                   |  |                      |                                 |
| Pass-through United Way of Greater Los Angeles                               |                                   |  |                      |                                 |
| Emergency Food and Shelter Program, Phase ARPA-R                             | 97.024                            | LRO069500580                           | \$ 14,538            | \$ -                            |
| Pass-through State of California Governor's Office of Emergency Services:    |                                   |  |                      |                                 |
| Public Assistance Grants Program   | 97.036                            | FEMA-4683-DR-CA, Cal OES ID: 037-30000 | 277,742              | -                               |
| Public Assistance Grants Program   | 97.036                            | FEMA-4482-DR-CA, Cal OES ID: 037-30000 | 7,196                | -                               |
| Subtotal Public Assistance Grants Program                                    |                                   |  | <u>284,938</u>       | <u>-</u>                        |
| Pass-through City of Los Angeles:  |                                   |  |                      | -                               |
| FY 2021 Urban Area Security Initiative (UASI) Grant Program                  | 97.067                            | EMW-2021-SS-000081                     | 976,213              | -                               |
| FY 2022 Urban Area Security Initiative (UASI) Grant Program                  | 97.067                            | EMW-2022-SS-00043-S01                  | 235,668              | -                               |
| Subtotal Urban Area Security Initiative (UASI) Grant Program                 |                                   |  | <u>1,211,881</u>     | <u>-</u>                        |
| Total U.S. Department of Homeland Security                                   |                                   |  | <u>1,511,357</u>     | <u>-</u>                        |
| Total Expenditures of Federal Awards   |                                   |  | <u>\$ 64,989,048</u> | <u>\$ 5,678,604</u>             |

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**CITY OF GLENDALE**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**JUNE 30, 2024**

**NOTE 1 BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of the City of Glendale (the City) under programs of the federal government as well as federal financial assistance passed through other government agencies for the year ended June 30, 2024. The information in this Schedule is presented in accordance with the 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). Because the Schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial statements of the City. The City's reporting entity is defined in Note 1 of the notes to the City's financial statements.

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting for governmental funds and the accrual basis for proprietary funds, which is described in Note 1 of the notes to the City's financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance for all awards. The information in the SEFA is presented in accordance with the requirements of the Uniform Guidance. Therefore, some amounts presented in the SEFA may differ from amounts presented in, or used in the preparation of, the basic financial statements. Pass-through entity identifying numbers are identified where available.

**NOTE 3 INDIRECT COST RATE**

The City has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

**NOTE 4 WORKFORCE INNOVATION AND OPPORTUNITY ACT**

The City, along with the cities of Burbank and La Cañada Flintridge, established a joint powers agreement on December 14, 1999, named the Verdugo Consortium (the Consortium) for the purpose of receiving a Workforce Innovation and Opportunity Act (WIOA) allocation and administering the WIOA program as a single participating jurisdiction. This agreement designates the Arroyo Verdugo Communities Joint Powers Authority (AVCJPA), which consists of one elected official from each of the three cities, to ratify appointments for members of the Verdugo Workforce Development Board. The City, as the Consortium's lead entity, has assumed the overall responsibility for ensuring that the Consortium is compliant with all WIOA program requirements, including the receipt, disbursement, accounting for all WIOA programs, and matching funds.

**CITY OF GLENDALE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2024**

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***Section I – Summary of Auditors’ Results***

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***Financial Statements***

1. Type of auditors’ report issued: Unmodified
2. Internal control over financial reporting:
- Material weakness(es) identified? \_\_\_\_\_ yes        x   no
  - Significant deficiency(ies) identified? \_\_\_\_\_ yes        x   none reported
3. Noncompliance material to financial statements noted? \_\_\_\_\_ yes        x   no

***Federal Awards***

1. Internal control over major federal programs:
- Material weakness(es) identified? \_\_\_\_\_ yes        x   no
  - Significant deficiency(ies) identified?   x   yes      \_\_\_\_\_ none reported
2. Type of auditors’ report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?   x   yes      \_\_\_\_\_ no

***Identification of Major Federal Programs***

**Assistance Listing Number(s)**

14.218  
14.239  
14.871,14.879  
21.027

**Name of Federal Program or Cluster**

Community Development Block Grant  
HOME Investment Program  
Housing Voucher Cluster  
COVID-19 – American Rescue Plan Act Local  
Fiscal Recovery

Dollar threshold used to distinguish between Type A and Type B programs:

\$   1,949,671  

Auditee qualified as low-risk auditee?

  x   yes      \_\_\_\_\_ no

**CITY OF GLENDALE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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***Section II – Financial Statement Findings***

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Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards*.

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***Section III – Findings and Questioned Costs – Major Federal Programs***

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**2024-001 – Special Test and Provisions – Housing Quality Standards**

**Federal Agency:** U.S. Department of Housing and Urban Development

**Federal Program Name:** HOME Investment Partnership Program

**Assistance Listing Number:** 14.239

**Award Period:** July 1, 2023 through June 30, 2032

**Type of Finding:** Significant Deficiency in Internal Control over Compliance and other matter

**Criteria or Specific Requirement:** During the period of affordability (i.e., the period for which the nonfederal entity must maintain subsidized housing) for HOME assisted rental housing, the participating jurisdiction must perform on-site inspections to determine compliance with property standards and verify the information submitted by the owners no less than (a) every three years for projects containing one to four units, (b) every two years for projects containing five to 25 units, and (c) every year for projects containing 26 or more units. The participating jurisdiction must perform on-site inspections of rental housing occupied by tenants receiving HOME/HOME-ARP-assisted tenant-based rental assistance to determine compliance with housing quality standards (24 CFR sections 92.209(i), 92.251(f), and 92.504(d)).

**Condition:** Inspections were not conducted during fiscal year 2023-2024.

**Questioned Costs:** None.

**Context:** Inspections were not conducted during fiscal year 2023-2024.

**Cause:** The City experienced personnel shortage during fiscal year 2023-2024.

**Effect:** Units that are not in compliance with housing quality standards may not be identified.

**Repeat Finding:** This is not a repeat finding.

**Recommendation:** We recommend the City implement procedures that ensures inspections to determine compliance with housing quality standards (24 CFR sections 92.209(i), 92.251(f), and 92.504(d)) are performed .

**Views of Responsible Officials:** Management agrees with the finding. In October 2024, the City hired a new staff member to conduct monitoring operations, and inspections resumed in late October 2024.

**CITY OF GLENDALE  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED JUNE 30, 2024**

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***Financial Statement Findings***

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There were no financial statements finding in the prior year.

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***Federal Program Award Findings***

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**Finding 2023-001 – Cost Principles**

**Condition:** During our audit of salaries and wages charged to the grant, we noted that total hours charged to the grant for 2 out of the 5 payroll transactions selected for testing did not reflect actual hours charged to the grant per timesheet. As a result, we extended our testing to all time charges for the two employees identified and noted that except for two exceptions identified, all other charges reflect actual hours per timesheet.

**Status:** Corrected



