

## **C-5**

October 19, 2021

HONORABLE MAYOR AND CITY COUNCIL  
City of Long Beach  
California

### **RECOMMENDATION:**

Receive and file the Federal Single Audit for the Fiscal Year Ended September 30, 2020.  
(Citywide)

### **DISCUSSION**

On June 1, 2021, the Financial Management Department submitted to the City Council the City's Comprehensive Annual Financial Report and other separately issued financial reports and statements for the fiscal year ended September 30, 2020 (FY 20), as required by the City Charter. The Single Audit Report was not available on June 1<sup>st</sup> and is now attached.

### **Federal Single Audit**

The Federal Single Audit is required by the Federal Office of Management and Budget (OMB) for municipalities receiving over \$750,000 annually in federal funds. The Federal Single Audit resulted in no grant program-related findings or questioned costs and covered the following major programs:

- Continuum of Care Program
- Section 8 Housing Choice Voucher
- COVID-19 Coronavirus Relief Fund
- Disaster Grants – Public Assistance (Presidentially Declared Disasters)

This matter was reviewed by Deputy City Attorney Amy R. Webber on September 21, 2021 and by Revenue Management Officer Geraldine Alejo on September 20, 2021.

### **TIMING CONSIDERATIONS**

City Council action on this item is not time critical.

### **FISCAL IMPACT**

This recommendation has no staffing impact beyond the normal budgeted scope of duties and is consistent with existing City Council priorities. There is no fiscal or local job impact associated with this recommendation.

HONORABLE MAYOR AND CITY COUNCIL  
October 19, 2021  
Page 2

SUGGESTED ACTION:

Approve recommendation.

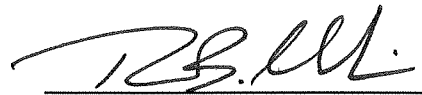
Respectfully submitted,



KEVIN RIPER  
DIRECTOR OF FINANCIAL MANAGEMENT

ATTACHMENT – SINGLE AUDIT REPORT FY 20

APPROVED:



THOMAS B. MODICA  
CITY MANAGER



**CITY OF LONG BEACH, CALIFORNIA**

Audit of Expenditures of Federal Awards Performed in  
Accordance with the Uniform Guidance

Year Ended September 30, 2020

(With Independent Auditors' Report Thereon)

## CITY OF LONG BEACH, CALIFORNIA

### Table of Contents

	<b>Page</b>
Independent Auditors' Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance	1
Schedule of Expenditures of Federal Awards	4
Notes to Schedule of Expenditures of Federal Awards	11
Schedule of Findings and Questioned Costs	12



KPMG LLP  
Suite 1500  
550 South Hope Street  
Los Angeles, CA 90071-2629

**Independent Auditors' Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

The Honorable Mayor and City Council  
City of Long Beach, California:

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

We have audited the City of Long Beach, California's (the 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 September 30, 2020. The City's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

The City's financial statements include the operations of the Long Beach Transportation Company, the discretely presented component unit, which expended \$4,942,900 in federal awards which is not included in the City's schedule of expenditures of federal awards for the year ended September 30, 2020. Our audit, described below, did not include the operations of the discretely presented component unit because Long Beach Transportation Company engaged other auditors to perform an audit in accordance with the Uniform Guidance.

***Management's Responsibility***

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

***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 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 September 30, 2020.



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

## **Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated March 29, 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 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.

KPMG LLP

Los Angeles, California  
September 6, 2021

**CITY OF LONG BEACH, CALIFORNIA**  
Schedule of Expenditures of Federal Awards  
Year ended September 30, 2020

<b>Federal grantor/pass-through agency/program title</b>	<b>Catalog of federal domestic assistance number</b>	<b>Federal grantor/pass-through entity identifying number</b>	<b>Federal disbursements/expenditures</b>	<b>Passed through to subrecipients</b>
Department of Agriculture Food and Nutrition Service:				
Passed through the State of California Department of Health Services:				
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	Non-Cash Value	\$ 10,601,639	\$ —
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	15-10061	4,842,537	—
WIC Special Supplemental Nutrition Program for Women, Infants, and Children			15,444,176	—
Total WIC Special Supplemental Nutrition Program for Women, Infants, and Children (10.557)				
Passed through the State of California Department of Health Services:				
Summer Food Service Program for Children	10.559	19-81908V	338,322	—
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP)	10.561	16-10143	620,133	—
Total Department of Agriculture Food and Nutrition Service			16,402,631	—
Department of Commerce Economic Development Administration:				
Direct:				
Economic Adjustment Assistance	11.307	07-49-05046	765,435	—
Total Department of Commerce Economic Development Administration			765,435	—
Department of Housing and Urban Development:				
Direct:				
Community Development Block Grant/Entitlement Grants	14.218	B-14-MC-06-0522	7,052	—
Community Development Block Grant/Entitlement Grants	14.218	B-17-MC-06-0522	1,364,523	—
Community Development Block Grant/Entitlement Grants	14.218	B-18-MC-06-0522	2,050,846	—
Community Development Block Grant/Entitlement Grants	14.218	B-19-MC-06-0522	3,187,443	—
Community Development Block Grant/Entitlement Grants	14.218	B-20-MW-06-0522	261,592	—
Total Community Development Block Grant/Entitlement Grants Cluster (14.218)			6,871,456	—
Emergency Solutions Grant Program	14.231	E-17-MC-06-0522	1,208	—
Emergency Solutions Grant Program	14.231	E-18-MC-06-0522	64,551	—
Emergency Solutions Grant Program	14.231	E-19-MC-06-0522	447,306	—
Emergency Solutions Grant Program	14.231	E-20-MW-06-0522	368,715	—
Total Emergency Solutions Grant Program (14.231)			881,780	—
Home Investment Partnerships Program	14.239	M-15-MC-06-0518	75,131,491	—
Home Investment Partnerships Program	14.239	M-16-MC-06-0518	1,718,427	—
Home Investment Partnerships Program	14.239	M-17-MC-06-0518	875,788	—
Home Investment Partnerships Program	14.239	M-18-MC-06-0518	515,037	—
Home Investment Partnerships Program	14.239	M-19-MC-06-0518	761,658	—
Total Home Investment Partnerships Program (14.239)			79,002,401	—
Passed through the City of Los Angeles:				
Housing Opportunities for Persons with AIDS (HOPWA)	14.241	98256	1,362,848	—
Direct:				
Continuum of Care Program	14.267	CA0000U9D061806	6,346,996	3,993,774
Continuum of Care Program	14.267	CA0000U9D061800	67,727	53,294
Continuum of Care Program	14.267	CA0000U9D061907	1,542,445	1,542,445
Continuum of Care Program	14.267	CA0000U9D061900	113,049	113,049
Total Continuum of Care Program (14.267)			8,070,217	5,702,562



**CITY OF LONG BEACH, CALIFORNIA**  
Schedule of Expenditures of Federal Awards  
Year ended September 30, 2020

Federal grantor/pass-through agency/program title	Catalog of federal domestic assistance number	Federal grantor/ pass-through entity identifying number	Federal disbursements/ expenditures	Passed through to subrecipients
Department of Housing and Urban Development:				
Direct:				
Section 8 Housing Choice Vouchers	14.871	CA068VO	\$ 100,276,371	\$ —
COVID-19 Section 8 Housing Choice Vouchers	14.HCC	CA068VO	242,796	—
Total Section 8 Housing Choice Voucher Cluster			100,519,167	—
Family Self-Sufficiency Program	14.896	CA068FSH057A014	61,468	—
Family Self-Sufficiency Program	14.896	FSS20CA3285	210,214	—
Total Family Self-Sufficiency Program (14.896)			271,682	—
Lead-based Paint Hazard Control in Privately-Owned Housing	14.900	CALHB0591-19	734,651	—
Total Department of Housing and Urban Development			197,714,202	5,702,562
Department of the Interior:				
Direct:				
Water Desalination Research and Development Program	15.506	R15AC00086	14,771	—
Watersmart (Sustaining and Manage America's Resources For Tomorrow)	15.507	R19AP00130	1,499,000	—
Reclamation States Emergency Drought Relief	15.514	R20AP00109	29,466	—
Total Department of the Interior Bureau of Reclamation			1,543,237	—
Department of Justice:				
Direct:				
COVID-19 Coronavirus Emergency Supplemental Funding Program	16.034	2020-VD-BX-1444	253,329	—
Passed through the State of California Office of Emergency Services:				
Services for Trafficking Victims	16.320	2018-VT-BX-0019	177,241	—
Special Data Collections and Statistical Studies	16.734	2016-FU-CX-K065	500,000	—
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	CQ19157240	8,271	—
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	CQ18147240	28,572	—
Total Paul Coverdell Forensic Sciences Improvement Grant Program (16.742)			36,843	—
Direct:				
Smart Prosecution Initiative	16.825	2019-YX-BX-0001	123,542	—
Equitable Sharing Program	16.922	N/A	979,266	—
Total Department of Justice			2,070,221	—
Department of Labor:				
Passed through the State of California Employment Development Department:				
WIOA Adult Program – Adult Round 2 (2018)	17.258	K8106641	6	—
WIOA Adult Program – Adult Round 1 (2019)	17.258	K9110023	9,452	—
WIOA Adult Program – Adult Round 2 (2019)	17.258	K9110023	69,747	—
WIOA Adult Program – Adult Round 1 (2020)	17.258	AA011103	(12,992)	—
WIOA Adult Program – Adult Round 2 PY19-20	17.258	AA011103	1,048,621	—
WIOA Adult Program – Adult Round 1 PY20-21	17.258	AA111013	179,122	—
			1,293,956	—

**CITY OF LONG BEACH, CALIFORNIA**  
Schedule of Expenditures of Federal Awards  
Year ended September 30, 2020

Federal grantor/pass-through agency/program title	Catalog of federal domestic assistance number	Federal grantor/ pass-through entity identifying number	Federal disbursements/ expenditures	Passed through to subrecipients
Department of Labor:				
Passed through the State of California Employment Development Department:				
Passed through the City of Los Angeles:				
WIOA Adult Program – SLINGSHOT 2.0	17.258	8001014	\$ 10,000	\$ —
WIOA Adult Program – Harbor Worksource Ctr WIOA Adult (2020)	17.258	C-134844	331,912	—
WIOA Adult Program – Harbor Worksource Ctr WIOA Adult (2021)	17.258	C-137191	123,410	—
			465,322	—
Passed through the State of California Employment Development Department:				
Passed through the City of Los Angeles:				
Passed through Southeast Los Angeles County Workforce Board (SELACO)				
WIOA Adult Program – SELACO Staff Training (2020)	17.258	N/A	2,658	—
Total WIA/WIOA Adult Program (17.258)			1,761,936	—
Passed through the State of California Employment Development Department:				
WIOA Youth Activities – 2020	17.259	C-129810	422,602	—
WIOA Youth Activities – PY20-21	17.259	K8106641	184,252	—
WIOA Youth Activities Round 1 (2019)	17.259	K9110023	419,215	3,358
WIOA Youth Activities Round 2 (2019)	17.259	K9110023	546	—
WIOA Youth Activities Round 1 (2020)	17.259	AA011013	1,037,684	85,966
WIOA Youth Activities Round 2 (2020)	17.259	AA111013	4,569	—
WIOA Youth Activities Round 1 (2021)	17.259	K8106641	563,354	—
Total WIA/WIOA Youth Activities (17.259)			2,632,222	89,324
WIOA Dislocated Worker Formula Grant – Rapid Response Round 1 (2019)	17.278	K9110023	2,615	—
WIOA Dislocated Worker Formula Grant – Rapid Response Round 2 (2019)	17.278	K9110023	6,693	—
WIOA Dislocated Worker Formula Grant – Rapid Response Round 2 (2020)	17.278	AA011013	21,018	—
WIOA Dislocated Worker Formula Grant – Rapid Response Round 2 (2020)	17.278	AA111013	173,835	—
WIOA Dislocated Worker Formula Grant – Rapid Response Round 1 (2021)	17.278	AA111013	53,357	—
WIOA Dislocated Worker Formula Grant – Layoff Aversion Round 2 (2020)	17.278	AA011013	43,889	—
WIOA Dislocated Worker Formula Grant – Layoff Aversion Round 1 (2021)	17.278	AA111013	2,861	—
COVID-19 WIOA Dislocated Worker Formula Grant – COVID-19 Response	17.278	AA011013	185,729	—
COVID-19 WIOA Dislocated Worker Formula Grant – Underserved COVID-19 Impacted Individuals	17.278	AA011013	203,988	—
WIOA Dislocated Worker Formula Grants Round 1 (2019)	17.278	K9110023	6,955	—
WIOA Dislocated Worker Formula Grants Round 2 (2019)	17.278	K9110023	65,521	—
WIOA Dislocated Worker Formula Grants Round 1 (2020)	17.278	AA011013	22,269	—
WIOA Dislocated Worker Formula Grant – Round 2 PY19-20	17.278	AA011013	757,848	—
WIOA Dislocated Worker Formula Grant – Round 1 PY20-21	17.278	AA111013	53,342	—

**CITY OF LONG BEACH, CALIFORNIA**  
Schedule of Expenditures of Federal Awards  
Year ended September 30, 2020

Federal grantor/pass-through agency/program title	Catalog of federal domestic assistance number	Federal grantor/pass-through entity identifying number	Federal disbursements/expenditures	Passed through to subrecipients
Department of Labor:				
Passed through the State of California Employment Development Department:				
Passed through the City of Los Angeles:				
WIOA Dislocated Worker Formula Grants – Harbor Worksource Ctr WIOA Dislocated Worker	17.278	C-134844	\$ 258,736	\$ —
WIOA Dislocated Worker Formula Grants – Harbor Worksource WIOA DW PY20-21	17.278	C-137191	94,508	—
WIOA Dislocated Worker Formula Grants – Keep LA Working Initiative	17.278	C-134844	83,701	—
WIOA Dislocated Worker Formula Grants – Survivors of Domestic Violence or Human Trafficking – Supplemental DW	17.278	C-137191	3,182	—
Total WIOA/WIA Dislocated Workers (17.278)			<u>2,040,047</u>	<u>—</u>
Total WIOA Cluster			<u>6,434,205</u>	<u>89,324</u>
Direct:				
WIA Dislocated Workers	17.260	YF-30260-17-60-A6	76,822	—
H-1B Job Training Grants	17.268	HG-29534-16-60-A-6	317,354	24,060
Passed through the State of California Employment Development Department:				
COVID-19 WIOA Nation Dislocated Worker Grants / WIA National Emergency Grants	17.277	AA011013	<u>114,831</u>	<u>—</u>
Total Department of Labor			<u>6,943,212</u>	<u>113,384</u>
Department of Transportation – Federal Aviation Administration (FAA):				
Direct:				
Airport Improvement Program – (AIP) 45	20.106	30601270452019	21,536,234	—
Airport Improvement Program – (AIP) 46	20.106	30601270462020	380,627	—
Airport Improvement Program – (AIP) 48	20.106	30601270482020	709,696	—
Airport Improvement Program – (AIP) 49	20.106	30601270492020	659,676	—
COVID-19 Airport Improvement Program – Cares Act Airport Grant	20.106	30601270472020	<u>14,771,241</u>	<u>—</u>
Total Airport Improvement Program (20.106)			<u>38,057,474</u>	<u>—</u>
Passed through the State of California Department of Transportation:				
Highway Planning and Construction	20.205	HPLUL-5108 (126)	276,681	—
Highway Planning and Construction	20.205	HSIPL-5108(190)	11,318	—
Highway Planning and Construction	20.205	HSIPL-5108(188)	10,156	—
Highway Planning and Construction	20.205	HSIPL-5108(178)	100,704	—
Highway Planning and Construction	20.205	STPLR-5108 (172)	649	—
Highway Planning and Construction	20.205	CMLN-5108 (159)	84	—
Highway Planning and Construction	20.205	ATPL-5108(184)	<u>497,932</u>	<u>—</u>
Total Highway Planning and Construction Programs (20.205)			<u>897,524</u>	<u>—</u>
Passed through the State of California Department of Transportation:				
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505	74A0822	25,307	—
State and Community Highway Safety	20.600	PS1706	9,025	—
State and Community Highway Safety	20.600	PS20025	<u>196,122</u>	<u>—</u>
Total State and Community Highway Safety (20.600)			<u>205,147</u>	<u>—</u>
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	0521-0890-101	109,171	—
National Priority Safety Programs	20.616	DI20003	135,269	—
National Priority Safety Programs	20.616	0521-0890-101	<u>185,684</u>	<u>—</u>
Total National Priority Safety Programs (20.616)			<u>320,953</u>	<u>—</u>
Total Department of Transportation			<u>39,615,576</u>	<u>—</u>

**CITY OF LONG BEACH, CALIFORNIA**  
Schedule of Expenditures of Federal Awards  
Year ended September 30, 2020

Federal grantor/pass-through agency/program title	Catalog of federal domestic assistance number	Federal grantor/pass-through entity identifying number	Federal disbursements/expenditures	Passed through to subrecipients
Department of Treasury:				
Direct:				
Equitable Sharing Program	21.016	N/A	\$ 100,000	\$ —
Passed through the State of California:				
COVID-19 Coronavirus Relief Fund	21.019	N/A	40,280,494	—
Total Department of Treasury			40,380,494	—
Environmental Protection Agency:				
Passed through the State of California Department of Health Services:				
Beach Monitoring and Notification Program Implementation Grants	66.472	SWRCB000000000D1914103	90,853	—
Direct:				
Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	66.802	V-99T06101-5	14,853	—
Total Environmental Protection Agency			105,706	—
Department of Health & Human Services:				
Direct:				
Healthy Marriage Promotion and Responsible Fatherhood Grants	93.086	90FK0112	748,737	—
Substance Abuse and Mental Health Services – Projects of Regional and National Significance	93.243	1H79SM081177-01	74,088	—
Passed through the State of California Department of Health Services:				
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	1975BASE00 / 1 NU52PS910219	157,562	—
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	2075BASE00 / 1 NU52PS910219	75,654	—
Total Tuberculosis Local Assistance Funding (93.116)			233,216	—
Childhood Lead Poisoning Prevention Projects_State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197	14-10023	247,643	—
Childhood Lead Poisoning Prevention Projects_State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197	17-10224	58,155	—
Total Childhood Lead Poisoning and Prevention Program (93.197)			305,798	—
Immunization Cooperative Agreements	93.268	15-10428	222,075	—
Centers for Disease Control and Prevention – Invention and Technical Assistance	93.283	PH-003348	893,610	—
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	PH-003348	996,355	—
COVID-19 Public Health Emergency Response: Cooperative Agreement for Emergency Response	93.354	PH-003448	451,952	—
Passed through the State of California Department of Health Services:				
Passed through the County of Los Angeles Department of Public Social Services:				
Passed through the City of Los Angeles:				
Temporary Assistance for Needy Families	93.558	C-134293	50,087	—
Temporary Assistance for Needy Families	93.558	C-132188	13,056	—
Passed through the State of California Department of Health Services:				
Passed through the County of Los Angeles Department of Public Social Services:				
Temporary Assistance for Needy Families	93.558	IA-0514	164,296	—
Temporary Assistance for Needy Families	93.558	IA-0514	75,570	—
Passed through the State of California Department of Health Services:				
Passed through the County of Los Angeles Department of Public Social Services:				
Passed through the City of Hawthorne/South Bay Workforce Investment Board:				
Temporary Assistance for Needy Families	93.558	16-W129	3,897	—
Total Temporary Assistance for Needy Families (93.558)			306,906	—
Passed through the State of California Department of Health Services:				
Medical Assistance Program – Childhood Health and Disability	93.778	V#002713-01	221,368	—
Medical Assistance Program – Children's Health Outreach	93.778	PH-002508-14	127,256	—
Medical Assistance Program – MAA/ TCM Administration	93.778	14-90021	178,785	—
Medical Assistance Program – Nursing TCM Claiming	93.778	61-19Evrgm	209,899	—
Medical Assistance Program – County-based Medi-cal Administrative Activities (CMAA) 2020-2023	93.778	N/A	26,476	—
Medical Assistance Program – Child Health and Disability Prevention (CHDP) Admin 2020-2021	93.778	N/A	55,074	—
Medical Assistance Program – Children's Health Outreach (LA County) (DMH-MHSA) 2020-2021	93.778	PH-002508-16	41,716	—
Total Medicaid Cluster (93.778)			860,574	—

**CITY OF LONG BEACH, CALIFORNIA**  
Schedule of Expenditures of Federal Awards  
Year ended September 30, 2020

Federal grantor/pass-through agency/program title	Catalog of federal domestic assistance number	Federal grantor/ pass-through entity identifying number	Federal disbursements/ expenditures	Passed through to subrecipients
Department of Health and Human Services:				
Passed through the County of Los Angeles:				
HIV Emergency Relief Project Grants – AIDS EIP Outpatient Medical	93.914	PH-002425-3	\$ 57,570	\$ —
HIV Emergency Relief Project Grants – AIDS/HIV Benefits Specialty	93.914	PH-002901	1,619	—
HIV Emergency Relief Project Grants – AIDS/HIV Benefits Specialty	93.914	PH-002902	95,690	—
HIV Emergency Relief Project Grants – Medical Care Coordination	93.914	PH-002431-3	418,053	—
Total HIV Emergency Relief Project Grants (93.914)			572,932	—
Passed through the State of California Department of Health Services:				
HIV Care Formula Grants	93.917	18-10872	1,039,756	—
HIV Care Formula Grants	93.917	15-11059	152,971	—
COVID-19 HIV Care Formula Grants	93.917	19-11154	52,714	—
Total HIV Prevention Activities (93.917)			1,245,441	—
Passed through the State of California Department of Health Services:				
HIV Prevention Activities – Health Department Based	93.940	19-10424	155,911	—
HIV Prevention Activities – Health Department Based – Counseling and Testing	93.940	PH-003492/NU62PS924569	275,450	—
HIV Prevention Activities – Health Department Based – Counseling and Testing	93.940	PH-003082 W1-2	45,813	—
Total HIV Prevention Activities (93.940)			477,174	—
Passed through the State of California Department of Health Services:				
Maternal and Child Health Services Block Grant to the States	93.994	201960	679,527	—
Maternal and Child Health Services Block Grant to the States	93.994	201960	182,276	—
Maternal and Child Health Services Block Grant to the States	93.994	202060	70,530	—
Maternal and Child Health Services Block Grant to the States	93.994	202060	260,092	—
Total Maternal and Child Health Services Block Grant to the States (93.994)			1,192,425	—
Total Department of Health & Human Services			8,581,283	—
Department of Homeland Security:				
Passed through the State of California – California Office of Emergency Services:				
Disaster Grants – Public Assistance (Presidentially Declared Disasters)	97.036	037-43000	2,951,445	—
Disaster Grants – Public Assistance (Presidentially Declared Disasters)	97.036	037-43000	843,732	—
Disaster Grants – Public Assistance (Presidentially Declared Disasters)	97.036	037-43000	35,432	—
Disaster Grants – Public Assistance (Presidentially Declared Disasters)	97.036	037-43000	1,063,338	—
Total Disaster Grants – Public Assistance (Presidentially Declared Disasters) (97.036)			4,893,947	—
Direct:				
Port Security Grant Program	97.056	EMW2016PU00417	147,768	—
Port Security Grant Program	97.056	EMW2017PU00643	73,469	—
Port Security Grant Program	97.056	EMW2018PU00587	238	—
Port Security Grant Program	97.056	EMW-2017-PU-00542	759,757	—
Port Security Grant Program	97.056	EMW-2018-PU-00287	90,309	—
Port Security Grant Program	97.056	EMW2016PU00124	585,392	—
Port Security Grant Program	97.056	EMW2017PU00048	433,982	—
Port Security Grant Program	97.056	EMW2018PU00090	1,942,485	—
Port Security Grant Program	97.056	EMW2019PU00170	356,189	—
Total Port Security Grant Program (97.056)			4,389,589	—

**CITY OF LONG BEACH, CALIFORNIA**  
Schedule of Expenditures of Federal Awards  
Year ended September 30, 2020

Federal grantor/pass-through agency/program title	Catalog of federal domestic assistance number	Federal grantor/ pass-through entity identifying number	Federal disbursements/ expenditures	Passed through to subrecipients
Department of Homeland Security:				
Passed through the State of California – California Office of Emergency Services:				
Passed through the County of Los Angeles:				
Homeland Security Grant Program	97.067	C-127472	\$ 302	\$ —
Homeland Security Grant Program	97.067	C-131833	561,922	—
Homeland Security Grant Program	97.067	18LA0183	330,981	—
Homeland Security Grant Program	97.067	C-136541	63,293	—
			<u>956,498</u>	<u>—</u>
Passed through the State of California – California Office of Emergency Services:				
Passed through the City of Los Angeles:				
Homeland Security Grant Program	97.067	2017-0083	1,402,520	—
Homeland Security Grant Program	97.067	2018-00054	254,061	—
			<u>1,656,581</u>	<u>—</u>
Total Homeland Security Grant Program (97.067)			<u>2,613,079</u>	<u>—</u>
Total Department of Homeland Security			<u>11,896,615</u>	<u>—</u>
Total Federal Expenditures			<u>\$ 326,018,612</u>	<u>\$ 5,815,946</u>

See accompanying notes to schedule of expenditures of federal awards.

## **CITY OF LONG BEACH, CALIFORNIA**

### **Notes to Schedule of Expenditures of Federal Awards**

September 30, 2020

#### **(1) General**

The accompanying schedule of expenditures of federal awards (the Schedule) presents the activity of all federal financial assistance programs of the City of Long Beach, California (the City). All federal financial assistance received directly from federal agencies, as well as federal financial assistance passed through to the City by other government agencies, has been included in the accompanying Schedule. The Schedule did not include federal expenditures of \$4,942,900 for the year ended September 30, 2020 of the Long Beach Transportation Company (the Company), a discretely presented component unit of the City, as the Company engaged other auditors to perform audits in accordance with the Uniform Guidance. The City's reporting entity is defined in note 1 to the City's basic financial statements.

#### **(2) Summary of Significant Accounting Policies**

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. These items are reported as negative amounts within the Schedule and represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

#### **(3) Community-Based Loan Programs with Continuing Compliance**

The City considers loans advanced to eligible participants for the Community Development Block/Grant Entitlement Grants (CDBG) and the Home Investment Partnerships Program (HOME) to have continuing compliance requirements. As such, the amounts reported in the accompanying Schedule for the CDBG and HOME programs include current years disbursements as well as the balance of the beginning of the year of loans with continuing compliance requirements.

As of September 30, 2020, the balance of loans with continuing compliance requirements for the HOME program was \$71,323,461.

As of September 30, 2020, the balance of the outstanding loans with continuing compliance requirements for the CDBG programs was \$5,171,454.

#### **(4) Food Instruments/Vouchers**

Food instruments/vouchers expenditures represent the estimate value of the Special Supplemental Nutrition Program for Women, Infants and Children food instruments distributed during the year as communicated by the State of California Department of Health Services. The food instruments/vouchers totaled \$10,601,639 but do not represent cash expenditures in the City's basic financial statements for the year ended September 30, 2020.

#### **(5) Indirect Cost Rate**

The City did not elect to use the 10% de minimis indirect cost rate as discussed in the Uniform Guidance Section 200.414.

**CITY OF LONG BEACH, CALIFORNIA**  
Schedule of Findings and Questioned Costs  
September 30, 2020

**(1) Summary of Auditors' Results**

*Basic Financial Statements*

- (a) Type of auditors' report issued on whether the basic financial statements were prepared in accordance with generally accepted accounting principles: **Unmodified**
- (b) Internal control deficiencies over financial reporting disclosed by the audit of the basic financial statements:
  - Material weaknesses: **No**
  - Significant deficiencies: **None Reported**
- (c) Noncompliance material to the basic financial statements: **No**

*Federal Awards*

- (d) Internal control deficiencies over major program disclosed by the audit:
  - Material weaknesses: **No**
  - Significant deficiencies: **None Reported**
- (e) Type of report issued on compliance for major programs: **Unmodified**
- (f) Audit findings that are required to be reported in accordance with 2 CFR 200.516(a): **No**
- (g) Major program:
  - Continuum of Care Program, CFDA number 14.267
  - Section 8 Housing Choice Voucher Cluster, CFDA number 14.871
  - COVID-19 Coronavirus Relief Fund, CFDA number 21.019
  - Disaster Grants - Public Assistance (Presidentially Declared Disasters), CFDA number 97.036
- (h) Dollar threshold used to distinguish between Type A and Type B programs: **\$3,000,000**
- (i) Auditee qualified as a low-risk auditee: **Yes**

**(2) Findings Relating to the Financial Statements Reported in Accordance with *Government Auditing Standards***

None

**(3) Findings and Questions Costs Relating to Federal Awards**

None