

CITY OF WESTMINSTER, CALIFORNIA
SINGLE AUDIT OF FEDERALLY ASSISTED
GRANT PROGRAMS
YEAR ENDED JUNE 30, 2023

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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 the City Council
of the City of Westminster
Westminster, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Westminster, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City of Westminster's basic financial statements, and have issued our report thereon dated February 2, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Westminster'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 of Westminster's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Westminster'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 the City Council
of the City of Westminster

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Westminster’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 City of Westminster’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.



CliftonLarsonAllen LLP

Irvine, California
February 2, 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
City Council
City of Westminster
Westminster, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Westminster'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, 2023. 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, 2023.

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 instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2023-001 through 2023-002. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the noncompliance findings identified in our compliance audit and 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.

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2023-002 to be a material weakness.

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 2023-001, 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 findings 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.

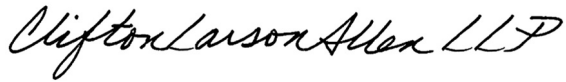
The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

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, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We have issued our report thereon dated February 2, 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.

Honorable Mayor and Members
City Council
City of Westminster

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.



CliftonLarsonAllen LLP

Irvine, California
March 25, 2024

**CITY OF WESTMINSTER
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2023**

| Federal Grantor / Pass through Grantor / Program or Cluster Title | Federal Assistance Listing Number | Pass-Through Entity Identifying Number | Passed Through to Subrecipients | Total Federal Expenditures |
|-----------------------------------------------------------------------|-----------------------------------|----------------------------------------|---------------------------------|----------------------------|
| <u>Department of Housing and Urban</u> | | | | |
| <u>Development</u> | | | | |
| Direct Assistance: | | | | |
| CDBG Entitlement Grants Cluster: | | | | |
| Community Development Block Grants/ Entitlement Grants (CDBG) | 14.218 | N/A | \$ 48,470 | \$ 1,744,789 |
| COVID-19 CDBG | 14.218 | N/A | - | 137,356 |
| Total CDBG | | | 48,470 | 1,882,145 |
| HOME Investment Partnerships Program | 14.239 | N/A | - | 7,845 |
| Total Department of Housing and Urban Development | | | 48,470 | 1,889,990 |
| <u>Department of Justice</u> | | | | |
| Passed through County of Orange: | | | | |
| Edw ard Byrne Memorial Justice Assistance Grant Program | 16.738 | 15PBJA-21-GG-01188-JAGX | - | 11,513 |
| Direct Assistance: | | | | |
| Equitable Sharing Program | 16.922 | N/A | - | 216,506 |
| Total Department of Justice | | | - | 228,019 |
| <u>Department of Transportation</u> | | | | |
| Highw ay Planning and Construction Cluster: | | | | |
| Passed through California Department of Transportation: | | | | |
| Highw ay Planning and Construction | 20.205 | A TPL-5338(052) | - | 2,414,843 |
| Highw ay Planning and Construction | 20.205 | Safe Routes to School | - | 189,035 |
| Total Highw ay Planning and Construction | | | - | 2,603,878 |
| Highw ay Safety Cluster: | | | | |
| Passed through the Office of Traffic and Safety: | | | | |
| State and Community Highw ay Safety | 20.600 | PT22106 | - | 29,258 |
| State and Community Highw ay Safety | 20.600 | PT23199 | - | 5,811 |
| Total State and Community Highw ay Safety and Highw ay Safety Cluster | | | - | 35,069 |

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**CITY OF WESTMINSTER
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

| Federal Grantor / Pass through Grantor / Program or Cluster Title | Federal Assistance Listing Number | Pass-Through Entity Identifying Number | Passed Through to Subrecipients | Total Federal Expenditures |
|-------------------------------------------------------------------------------|--------------------------------------------|----------------------------------------------|---------------------------------------|----------------------------------|
| <u>Department of Transportation</u> | | | | |
| <u>(Continued)</u> | | | | |
| Passed through the Office of Traffic and Safety: | | | | |
| Minimum Penalties for Repeat Offenders for Driving While Intoxicated | 20.608 | PT22106 | \$ - | \$ 28,455 |
| Minimum Penalties for Repeat Offenders for Driving While Intoxicated | 20.608 | PT23199 | - | 13,453 |
| Total Minimum Penalties for Repeat Offenders for Driving While Intoxicated | | | - | 41,908 |
| Total Department of Transportation | | | - | 2,680,855 |
| <u>Department of Treasury</u> | | | | |
| Passed through the County of Orange: | | | | |
| COVID-19 - Coronavirus State and Local Fiscal Recovery Funds | 21.027 | N/A | - | 5,352,990 |
| Total Department of Treasury | | | - | 5,352,990 |
| <u>Department of Health and Human Services</u> | | | | |
| Passed through the County of Orange: | | | | |
| MaryLee Allen Promoting Safe and Stable Families Program | 93.556 | FEZ1515 | 266,313 | 522,699 |
| TOTAL EXPENDITURES OF FEDERAL AWARDS | | | \$ 314,783 | \$ 10,674,553 |

See accompanying Notes to Schedule of Expenditures of Federal Awards.

CITY OF WESTMINSTER
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2023

NOTE 1 BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the City of Westminster (the City) under programs of the federal government for the year ended June 30, 2023. 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 using 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. Under these principles, certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3 INDIRECT COST RATE

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

**CITY OF WESTMINSTER
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2023**

Section I – Summary of Auditors’ Results

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? x yes _____ 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 Numbers

14.218

20.205

21.027

Name of Federal Program or Cluster

CDBG Entitlement Grants Cluster:
Community Development Block Grants/
Entitlement Grants (CDBG) and
COVID-19 CDBG
Highway Planning and Construction
COVID-19 Coronavirus State and Local
Fiscal Recovery Funds

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

\$ 750,000

Auditee qualified as low-risk auditee?

 x yes _____ no

**CITY OF WESTMINSTER
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Section II – Financial Statement Findings

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

Section III – Findings and Questioned Costs – Major Federal Programs

2023-001

Federal Program Name: CDBG Entitlement Grants Cluster: Community Development Block Grant (CDBG)

Assistance Listing Number: 14.218

Federal Award Identification Number and Year: B-21-MC-06-0509; B-22-MC-06-0509; Award Years 2021 and 2022

Award Period: Fiscal Year 2022-2023

Type of Finding:

- Significant Deficiency in Internal Control over Compliance (Reporting)
- Other Matter (Reporting)

Criteria or Specific Requirement: Reporting: PR29 (SF-425) reports are due to HUD quarterly and should reflect the amount of federal funds on hand as of the beginning and end of the quarter. The reports should also include the quarter's drawdowns, program income received, and federal expenditures that utilized this funding. Amounts should agree to the City's general ledger and supporting schedules.

Condition: The PR29 (SF-425) quarterly reports contained the following errors as compared to the general ledger detail and other supporting schedules:

| | <u>Reported to HUD</u> | <u>City's General Ledger</u> | <u>Variance</u> |
|-----------------------------------------------|----------------------------|--------------------------------------|-----------------|
| Q1 (CDBG): | | | |
| <i>Federal Cash (Grant Funds):</i> | | | |
| Cash Received through IDIS Draw Downs | \$ 156,648 | \$ - | \$ 156,648 |
| Cash (Grant Funds) Disbursed | 156,648 | - | 156,648 |
| <i>Program Income:</i> | | | |
| Program Income on Hand at Beginning of Period | - | 1,041,731 | (1,041,731) |
| Program Income Disbursed During Period | - | (118,155) | 118,155 |
| Program Income on Hand at End of Period | - | 923,576 | (923,576) |
| <i>Total Cash On Hand</i> | - | 923,576 | (923,576) |

**CITY OF WESTMINSTER
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Section III – Findings and Questioned Costs – Major Federal Programs (Continued)

| | Reported to HUD | City's General Ledger | Variance |
|-----------------------------------------------|----------------------------|--------------------------------------|-----------------|
| Q2 (CDBG): | | | |
| <i>Federal Cash (Grant Funds):</i> | | | |
| Cash Received through IDIS Draw Downs | \$ 439,511 | \$ - | \$ 439,511 |
| <i>Program Income:</i> | | | |
| Program Income on Hand at Beginning of Period | - | 923,576 | (923,576) |
| Program Income on Hand at End of Period | - | 923,576 | (923,576) |
| <i>Total Cash On Hand</i> | - | 923,576 | (923,576) |
| Q3 (CDBG): | | | |
| <i>Program Income:</i> | | | |
| Program Income on Hand at Beginning of Period | - | 923,576 | (923,576) |
| Program Income Received During Period | 572,075 | - | 572,075 |
| Program Income on Hand at End of Period | - | 351,501 | (351,501) |
| <i>Total Cash On Hand</i> | - | 351,501 | (351,501) |
| Q4 (CDBG): | | | |
| <i>Program Income:</i> | | | |
| Program Income on Hand at Beginning of Period | - | 351,501 | (351,501) |
| Program Income Received During Period | 288,503 | - | 288,503 |

Questioned Costs: None noted.

Context: All four of the CDBG quarterly PR29 (SF-425) reports contained errors as noted in the condition section above.

Cause: The City did not utilize the appropriate reports and supporting schedules to prepare the quarterly PR29 (SF-425) reports.

Effect: The PR29 (SF-425) quarterly reports filed with HUD were inaccurate and did not show federal cash on hand.

Repeat Finding: This is not a repeat finding.

Recommendation: We recommend the City implement revised policies and procedures when preparing the CDBG PR29 (SF-425) quarterly reports to ensure proper reporting of program income on hand and the appropriate federal expenditures utilizing both federal grant and program income.

Views of Responsible Officials: The City was not aware of the CDBG quarterly PR29 (SF-425) reporting errors. The City has trained staff and implemented revised policies and procedures when preparing the CDBG PR29 (SF-425) quarterly reports to ensure proper reporting of program income on hand and the appropriate federal expenditures utilizing both federal grant and program income.

**CITY OF WESTMINSTER
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Section III – Findings and Questioned Costs – Major Federal Programs (Continued)

2023-002

Federal Program Name: CDBG Entitlement Grants Cluster: Community Development Block Grant (CDBG)

Assistance Listing Number: 14.218

Federal Award Identification Number and Year: B-21-MC-06-0509; B-22-MC-06-0509; COVID-19 CDBG, Award Years 2021 and 2022

Award Period: Fiscal Year 2022-2023

Type of Finding:

- Material Weakness in Internal Control over Compliance (Allowable Costs)
- Other Matter (Allowable Costs)

Criteria or Specific Requirement: Allowable Costs: Uniform Guidance Title 2, Subtitle A, Chapter II, Part 200, Subpart E, §200.430 requires payroll records to support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one federal award; a federal award and nonfederal award; an indirect cost activity and a direct cost activity; two or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity.

Condition: The City had incorrectly identified themselves as a subrecipient for four projects: Senior Outreach, Project SHUE, Summer Youth, and Family Resource Center. The monthly/quarterly invoices from the City that charged CDBG for these project costs included City employee payroll costs. The City employees did not document time spent on these projects on their City timesheets. Therefore, we were unable to verify the allowability of the hours charged to CDBG for these projects.

Questioned Costs: \$144,219 of payroll and benefit costs.

Context: Each of the four City projects (Senior Outreach, Project SHUE, Summer Youth, and Family Resource Center) had monthly or quarterly invoices including payroll costs. All monthly or quarterly invoices were inspected and payroll costs were aggregated and included as questioned costs.

Cause: The City believed that these projects were subrecipients and that payroll charges did not require the same supporting documentation as City employees that directly charge their hours to CDBG throughout the year.

Effect: The amount of payroll charges relating to these projects may be overstated.

Repeat Finding: This is not a repeat finding.

Recommendation: We recommend the City implement policies and procedures to ensure that the City itself is not identified as a subrecipient and that all City payroll charges be supported by timesheets and other supporting documentation as required by the Uniform Guidance.

CITY OF WESTMINSTER
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2023

Section III – Findings and Questioned Costs – Major Federal Programs (Continued)

2023-002 (Continued)

Views of Responsible Officials: The City will implement policies and procedures to ensure the City itself is not identified as a subrecipient and that all City payroll charges are supported by timesheets and other supporting documentation required by the Uniform Guidance. The City staff have been trained regarding these policies and procedures and the proper coding of their timesheets to support payroll charges.

**CITY OF WESTMINSTER
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2023**

Section II – Financial Statement Findings

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

Section III – Findings and Questioned Costs – Major Federal Programs

The prior year audit did not disclose any matters required to be reported in accordance with 2 CFR 200.516(a).