



SINGLE AUDIT REPORT

FISCAL YEAR ENDED
JUNE 30, 2023




CITY OF OXNARD


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JUNE 30, 2023

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

The Honorable City Council
City of Oxnard
Oxnard, 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 Oxnard, California (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, and have issued our report thereon dated February 23, 2024. Our report includes a reference to other auditors who audited the financial statements of Oxnard Housing Authority, as described in our report on the City's basic financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the 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.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*

Purpose of this Report


The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the 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.


Eadie and Payne, LLP


Riverside, California


March 22, 2024



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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR
EACH MAJOR PROGRAM; REPORT ON INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH UNIFORM GUIDANCE; AND REPORT ON THE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY
THE UNIFORM GUIDANCE**

The Honorable City Council
City of Oxnard
Oxnard, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited City of Oxnard's (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 auditor's results section of the accompanying schedule of findings and questioned costs.

The City's basic financial statements include the operations of the Oxnard Housing Authority, which expended \$30,777,385 in Federal awards during the year ended June 30, 2023 which is not included in the City's schedule of expenditures of Federal awards. Our audit, described below, did not include the operations of the Oxnard Housing Authority, because it engaged other auditors to perform an audit in accordance with the Uniform Guidance.

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 (*Government Auditing Standards*); 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 Auditor's 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.

Auditor's 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.

Report on 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 Auditor's 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.

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.

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

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 issued our report thereon dated February 23, 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 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.

Eadie and Payne, LLP

Riverside, California
March 22, 2024

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

CITY OF OXNARD
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023

Federal Grantor/Pass-through Grantor/Program Title	Federal Assistance Listing Number	Program Identification Number	Total Program Expenditures	Total Amount Provided to Subrecipients
U.S. Department of Housing and Urban Development				
CDBG - Entitlement Grants Cluster				
<i>Direct Program</i>				
Community Development Block Grants/Entitlement Grants	14.218	B-17-MC-06-0534	\$ 363,253	\$ -
		B-19-MC-06-0534	40,327	-
		B-22-MC-06-0534	772,537	74,372
COVID-19 Community Development Block Grants CARES Act	14.218	B-20-MW-06-0534	89,649	79,442
Total CDBG - Entitlement Grants Cluster			<u>1,265,766</u>	<u>153,814</u>
<i>Direct Program</i>				
Emergency Solutions Grants Program	14.231	E-21-MC-06-0534	180,567	172,796
		E-22-MC-06-0534	72,997	64,997
COVID-19 Emergency Solutions Grants - CARES Act	14.231	E-20-MW-06-05-34	697,164	697,184
			<u>950,728</u>	<u>934,977</u>
<i>Direct Program</i>				
HOME Investment Partnership Program	14.239	M-22-MC060526	2,680,580	-
HOME Investment Partnership Program - Home ARP	14.239	M-21-MC-06-0526	46,345	-
			<u>2,726,925</u>	<u>-</u>
Total U.S. Department of Housing and Urban Development			<u>4,943,419</u>	<u>1,088,791</u>
U.S. Department of Homeland Security				
<i>Passed through the County of Ventura</i>				
FY 2020 Homeland Security Grant Program -USAR	97.067	2020-0095	30,000	-
FY 2020 Homeland Security Grant Program -CERT	97.067	2020-0095	2,788	-
FY 2021 Homeland Security Grant Program -CERT	97.067	2021-0081	1,704	-
Emergency Management Performance Grant FY21	97.067	2021-0015	36,393	-
			<u>70,885</u>	<u>-</u>
<i>Passed through the County of Ventura</i>				
FEMA Assistance to Firefighters Grant FY20 Medic Monitors and AEDs	97.044	EMW-2020-FG-18234	301,276	-
FEMA Assistance to Firefighters Grant FY20 Portable Radios	97.044	EMW-2020-FG-18616	205,227	-
			<u>506,503</u>	<u>-</u>
<i>Direct Program</i>				
FEMA-Assistance to Firefighters Grant FY19	97.044	EMW-2019-FG-09826	85,098	-
FEMA-Assistance to Firefighters Grant FY19	97.044	EMW-2019-FG-09714	21,353	-
FEMA-Assistance to Firefighters Grant FY20	97.044	EMW-2020-FG-13213	256,255	-
FEMA-Fire Prevention & Safety Grant FY20 (FP&S Smoke)	97.044	EMW-2020-FP-00777	25,333	-
			<u>388,039</u>	<u>-</u>
			<u>894,542</u>	<u>-</u>
<i>Direct Program</i>				
FEMA-Staffing for Adequate Fire and Emergency Response FY20	97.083	EMW-2020-FF-01126	301,465	-
SAFER-Staffing for Adequate Fire & Emergency Response Grant FY2021	97.083	EMW-2021-FF-01664	155,762	-
			<u>457,227</u>	<u>-</u>
<i>Passed through the California Office of Emergency Services</i>				
FEMA - Hazard Mitigation Grant - Central Trunk Sanitary Sewer	97.039	HMGP #4407-431-079R	130,824	-
FEMA - Hazard Mitigation Grant - OWTP Generator	97.039	HMGP #4353-189-036R	1,825,382	-
			<u>1,956,206</u>	<u>-</u>
Total U.S. Department of Homeland Security			<u>3,378,860</u>	<u>-</u>

See accompanying notes to Schedule of Expenditures of Federal Awards and Independent Auditor's Report on Compliance for Each Major Program; Report on Internal Control over Compliance; and Report on the Schedule of Expenditures of Federal Awards required by the Uniform Guidance.

CITY OF OXNARD
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED JUNE 30, 2023

Federal Grantor/Pass-through Grantor/Program Title	Federal Assistance Listing Number	Program Identification Number	Total Program Expenditures	Total Amount Provided to Subrecipients
U.S. Department of Justice				
<i>Direct Program</i>				
Equitable Sharing Program	16.922	CA0560400-NCIC	72,587	-
			<u>72,587</u>	<u>-</u>
<i>Direct Program</i>				
FY18 Edward Byrne Justice Assistance Grant (JAG)	16.738	2018-DJ-BX-0852	63,173	23,330
FY19 Edward Byrne Justice Assistance Grant (JAG)	16.738	2019-DJ-BX-0688	71,075	11,138
FY20 Edward Byrne Justice Assistance Grant (JAG)	16.738	2020-DJ-BX-0781	18,238	-
			<u>152,486</u>	<u>34,468</u>
<i>Passed through the County of Ventura Sheriff Department</i>				
FY21 National Sexual Assault Kit Initiative(SAKI)	16.833	VTA CO SHERIFF-VSCO SAKI	20,659	-
			<u>20,659</u>	<u>-</u>
Total U.S. Department of Justice			<u>245,732</u>	<u>34,468</u>
U.S. Department of Transportation				
Highway Planning and Construction Cluster				
<i>Passed through the State of California Department of Transportation</i>				
Northside Vta Blvd. Between Balboa & Rose Avenue	20.205	CML-5129 (078)	1,277,490	-
Traffic Signal Various Locations	20.205	HSIPL 5129 (093)	136,235	-
City Wide Signal Mod	20.205	HSIPL 5129 (095)	2,227,173	-
Channel Island Blvd over Mandalay Bay - Bridge	20.205	BHLS-5129 (069)	570,359	-
Channel Island Blvd over Edison Canal - Bridge	20.205	BHLS-5129 (070)	732,308	-
Total Highway Planning and Construction Cluster			<u>4,943,565</u>	<u>-</u>
Highway Safety Cluster				
<i>Passed through the State of California Office of Traffic Safety</i>				
OTS Pedestrian & Bicycle Safety Program-2022	20.600	PS22009	5,441	-
OTS Traffic Enforcement - 2022	20.600	PT22050	30,815	-
OTS Traffic Enforcement - 2023	20.600	PT23136	99,330	-
Total Highway Safety Cluster			<u>135,586</u>	<u>-</u>
Minimum Penalties for Repeat Offenders for Driving While Intoxicated				
<i>Passed through the State of California Office of Traffic Safety</i>				
OTS Traffic Enforcement - 2022	20.608	PT22050	74,075	-
OTS Traffic Enforcement - 2023	20.608	PT23136	183,749	-
			<u>257,824</u>	<u>-</u>
Total U.S. Department of Transportation			<u>5,336,975</u>	<u>-</u>
Corporation for National and Community Service				
<i>Direct Program</i>				
Retired and Senior Volunteer Program FY22-23	94.002	19SRPCA007	62,063	-
			<u>62,063</u>	<u>-</u>
Total Corporation for National and Community Service			<u>62,063</u>	<u>-</u>

See accompanying notes to Schedule of Expenditures of Federal Awards and Independent Auditor's Report on Compliance for Each Major Program; Report on Internal Control over Compliance; and Report on the Schedule of Expenditures of Federal Awards required by the Uniform Guidance.

CITY OF OXNARD
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED JUNE 30, 2023

Federal Grantor/Pass-through Grantor/Program Title	Federal Assistance Listing Number	Program Identification Number	Total Program Expenditures	Total Amount Provided to Subrecipients
U.S. Department of Health and Human Services				
<i>Pass through the California Department of Public Health Through County of Ventura</i>				
COVID-19 ELC Enhancing Detection Expansion Funding	N/A	COVID-19ELC114	<u>51,940</u>	<u>-</u>
			<u>51,940</u>	<u>-</u>
Aging Cluster				
<i>Pass through the County of Ventura Area Agency on Aging Special Programs for the Aging, Senior Nutrition Services</i>	93.045	3500FY23-05	<u>149,245</u>	<u>-</u>
Total Aging Cluster			<u>149,245</u>	<u>-</u>
Total U.S. Department of Health and Human Services			<u>201,185</u>	<u>-</u>
U.S. Department of Treasury				
<i>Direct Program</i>				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	<u>9,630,698</u>	<u>332,329</u>
			<u>9,630,698</u>	<u>332,329</u>
<i>Passed through California Water Resources Control Board Coronavirus State & Local Fiscal Recovery-Wastewater Arrearage Payment Program</i>	21.027	CA5610007-01	<u>552,267</u>	<u>-</u>
			<u>552,267</u>	<u>-</u>
			<u>10,182,965</u>	<u>332,329</u>
<i>Passed through California Department of Treasury</i>				
Emergency Rental Assistance Round 1 (Administrative Cost)	21.023	21-ERAP-10003	<u>18,864</u>	<u>-</u>
			<u>18,864</u>	<u>-</u>
Total U.S. Department of the Treasury			<u>10,201,829</u>	<u>332,329</u>
U.S. Environmental Protection Agency				
<i>Direct Program</i>				
Solid Waste Management Assistance Grants	66.808	98T18001	<u>25,752</u>	<u>-</u>
			<u>25,752</u>	<u>-</u>
Total U.S. Department of Protection Agency			<u>25,752</u>	<u>-</u>
Total Direct Program			15,732,271	1,455,588
Total Pass Through			8,663,544	-
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 24,395,815</u>	<u>\$ 1,455,588</u>

See accompanying notes to Schedule of Expenditures of Federal Awards and Independent Auditor's Report on Compliance for Each Major Program; Report on Internal Control over Compliance; and Report on the Schedule of Expenditures of Federal Awards required by the Uniform Guidance.

CITY OF OXNARD

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2023

1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of Federal awards (Schedule) includes the Federal award activity of City of Oxnard (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* (the 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 position, changes in net assets, or cash flows of the City. It does not include the Federal award activity of Oxnard Housing Authority, a blended component unit of the City, which expended \$30,777,385 in Federal awards.

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.

3. INDIRECT COST RATE

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

4. FEDERALLY-FUNDED LOANS

The City administers loans, primarily forgivable loans, made from funds provided by the following Federal programs for the year ended June 30, 2023:

<u>FEDERAL PROGRAMS</u>	<u>LOANS OUTSTANDING</u>
Community Development Block Grants (Assistance Listing #14.218)	\$ 3,624,330
HOME Investment Partnership Program (Assistance Listing #14.239)	11,973,906

CITY OF OXNARD
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2023

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified

Internal control over financial reporting:

- Material weaknesses identified?
- Significant deficiencies identified?

<u> </u>	Yes	<u> </u> x	No
<u> </u>	Yes	<u> </u> x	None reported

Noncompliance material to financial statements noted:

<u> </u>	Yes	<u> </u> x	No
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Federal Awards

Internal control over major programs:

- Material weaknesses identified?
- Significant deficiencies identified?

<u> </u>	Yes	<u> </u> x	No
<u> </u>	Yes	<u> </u> x	None reported

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

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

<u> </u>	Yes	<u> </u> x	No
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Identification of major programs:

<u>CFDA No.</u>	<u>Name of Federal Program or Cluster</u>
14.239	HOME Investment Partnership Program
97.044	Assistance to Firefighters Program
97.039	Hazard Mitigation Grant Program
20.205	Highway Planning and Construction Cluster
21.027	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?

<u> </u> x	Yes	<u> </u>	No
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CITY OF OXNARD
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2023

INDEX

CURRENT YEAR

MAJOR FEDERAL AWARD PROGRAMS

None

FINANCIAL STATEMENTS

None

PRIOR YEAR

FINANCIAL STATEMENTS

Information Technology (IT) General Controls

2020-001

CITY OF OXNARD
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2023

FINDINGS AND QUESTIONED COSTS – MAJOR PROGRAMS

None

FINDINGS AND QUESTIONED COSTS – FINANCIAL STATEMENTS

None

CITY OF OXNARD
SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2023

FINDINGS AND QUESTIONED COSTS - FINANCIAL STATEMENTS

2020-001 – Information Technology (IT) General Controls (SD)

Criteria: IT general controls (ITGC) are basic controls applied to IT systems. The objectives of ITGC are to ensure the integrity of data and processes that the IT systems support. ITGC have a pervasive effect on the City's system of internal control over financial reporting.

Condition: We evaluated the design and implementation of ITGCs and noted 12 findings. We communicated such findings to the IT Department. Because those findings reveal vulnerabilities to, or otherwise increase the potential for an attack on, the information technology systems of the City, the details of the findings will not be published in this document. They will, however, be communicated to the City Council via a separate confidential written report.

Repeat of a Prior-Year Finding: 5 out of 12 were repeat findings

Recommendation: Our recommendations will be communicated to the City Council via a separate confidential written report.

City's Response 2023: The City's corrective action plan will be communicated to the City Council via a separate confidential written report. The auditors will follow up on the City's implementation of its corrective action plan in the next audit.

EP's Comment 2023: In progress

(SD – Significant Deficiency)