

CITY OF MESA, ARIZONA
SINGLE AUDIT ACT REPORTS
YEAR ENDED JUNE 30, 2022



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**CITY OF MESA, ARIZONA
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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Mesa, Arizona (City), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated December 19, 2022.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2022-001 that we consider to be a significant deficiency.

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*.

City of Mesa, Arizona's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the findings identified in our 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 the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

CliftonLarsonAllen LLP

Phoenix, Arizona
December 19, 2022



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH
MAJOR FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE,
AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
REQUIRED BY THE UNIFORM GUIDANCE**

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Mesa, Arizona'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, 2022. 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, 2022.

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.

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.

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

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

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 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, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We have issued our report thereon, dated December 19, 2022, 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.



CliftonLarsonAllen LLP

Phoenix, Arizona
December 19, 2022

City of Mesa, Arizona
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2022

SECTION I – SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditor's report issued:

Unmodified

Internal control over financial reporting:

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

Noncompliance material to financial statements noted?

_____ yes X no

Federal Awards

Internal control over major programs:

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

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

Unmodified

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

_____ yes X no

Identification of major programs:

Assistance Listing Numbers

Name of Federal Program or Cluster

14.871 and 14.879

Housing Voucher Cluster

20.106

Airport Improvement Program

20.205

Highway Planning and Construction Cluster

21.023

Emergency Rental Assistance

21.027

American Rescue Plan

59.075

Shuttered Venue Operators Grant Program

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

\$2,911,976

Auditee qualified as low-risk auditee?

 X yes _____ no

SECTION II – FINANCIAL STATEMENT FINDINGS

2022-001: Audit Adjustments for the Financial Statements

Type of Finding: Significant Deficiency in Internal Control over Financial Reporting

Condition: There were several adjusting journal entries recorded during the course of the audit.

Criteria: Internal controls should be in place to provide reasonable assurance that financial statements are prepared in accordance with U.S. GAAP.

Effect: We proposed audit adjustments during the course of the audit. The year-end adjustments were either not recorded by the City or were incorrectly recorded as part of the year-end close-out process. Specifically, we noted the following:

- An adjustment was proposed and subsequently recorded to properly report the City's intergovernmental and unearned revenues.
- Adjustments were proposed and subsequently recorded to accrue expenditures incurred at or near year-end and to properly report the City's accounts payable and capital assets.
- Adjustments were proposed and subsequently recorded to properly record pension contributions in the government-wide statements.
- An adjustment was proposed and subsequently recorded to record deposits in transit at year-end.

Cause: Oversight and or inadequate review of year-end close out adjustments.

Repeat Finding: No.

Recommendation: The City should evaluate their financial reporting processes and controls to determine whether additional controls over the preparation of annual financial statements can be implemented to provide reasonable assurance that financial statements are prepared in accordance with U.S. GAAP. We recommend the City review their current procedures for reconciliations and year-end close procedures and evaluate the number of staff assigned to various accounting functions to ensure that staffing is appropriate.

View of Responsible Official: The City agrees with this recommendation.

Responsible Official: Irma Ashworth, Finance Director

City of Mesa, Arizona
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2022

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None noted.

City of Mesa, Arizona
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

Federal Grantor Agency/Pass-Through Grantor/ Program Title (Note 3)	Assistance Listing Number	Pass- Through Grantor (Note 3)	Federal Grant/ Pass-Through Number	YTD 2022 Expenditures	2022 Payments to Subrecipients
Department of Housing and Urban Development					
CDBG - Entitlement Grants Cluster:					
Community Development Block Grant/Entitlement Grants	14.218	N/A	B-18-MC-04-0501	\$ 764,094	\$ -
Community Development Block Grant/Entitlement Grants	14.218	N/A	B-19-MC-04-0501	473,656	-
Community Development Block Grant/Entitlement Grants	14.218	N/A	B-20-MC-04-0501	923,504	42,417
Community Development Block Grant/Entitlement Grants	14.218	N/A	B-21-MC-04-0501	1,332,266	478,400
ARRA - Community Development Block Grant/Entitlement Grants (NSP1)	14.218	N/A	Program Income	415	-
ARRA - Community Development Block Grant/Entitlement Grants (NSP3)	14.218	N/A	Program Income	5,114	-
Total CDBG - Entitlement Grants Cluster				3,499,049	520,817
Emergency Solutions Grant Program	14.231	N/A	E20-MC-04-0501	47	-
Emergency Solutions Grant Program (COVID-19)	14.231	N/A	E20-MW-04-0501	303,868	294,825
Emergency Solutions Grant Program (COVID-19)	14.231	N/A	E-20-MW-04-0501	2,134,506	1,960,078
Emergency Solutions Grant Program	14.231	N/A	E21-MC-04-0501	344,845	275,637
Total Emergency Solutions Grant Program				2,783,266	2,530,540
Home Investment Partnership Program	14.239	N/A	M-16-MC-04-0243	142,521	142,521
Home Investment Partnership Program	14.239	N/A	M17-MC040243	11,054	11,054
Home Investment Partnership Program	14.239	N/A	M19-MC040243	63	-
Home Investment Partnership Program	14.239	N/A	M20-MC040243	175,586	12,047
Home Investment Partnership Program	14.239	N/A	M-21-MC-04-0243	217,772	-
Total HOME Program				546,996	165,622
Continuum of Care Program	14.267	N/A	AZ0122L9T022005	73,845	-
Total Continuum of Care Program				73,845	-
Housing Voucher Cluster:					
Section 8 Emergency Housing Choice Vouchers (COVID-19)	14.871	N/A	AZ005	293,096	-
Section 8 Housing Choice Vouchers (COVID-19)	14.871	N/A	AZ005AF	197,415	-
Section 8 Housing Choice Vouchers (VASH)	14.871	N/A	AZ-005-VA-0001	1,338,582	-
Section 8 Housing Choice Vouchers	14.871	N/A	AZ-005-VO	14,592,738	-
Mainstream Vouchers	14.879	N/A	AZ-005-DV	909,981	-
Mainstream Vouchers (COVID-19)	14.879	N/A	AZ0058F	19,462	-
Total Housing Voucher Cluster				17,351,274	-
Total Department of Housing and Urban Development				24,254,430	3,216,979
Department of the Interior					
Cultural and Paleontological Resources Management	15.224	N/A	L16AC00016	9,229	-
Total Department of the Interior				9,229	-
Department of Justice					
Coronavirus Emergency Supplemental Funding Program (COVID-19)	16.034	N/A	2020-VD-BX-0584	22,372	-
Coronavirus Emergency Supplemental Funding Program (COVID-19)	16.034	ACJC	ACESF-21-029	18,201	-
Coronavirus Emergency Supplemental Funding Program (COVID-19)	16.034	ACJC	ACESF-21-030	185,709	-
Total Coronavirus Emergency Supplemental Funding Program				226,282	-
Missing Children's Assistance	16.543	COP	156783--0	15,000	-
Crime Victim Assistance	16.575	ADPS	2020-133	529,603	-
Crime Victim Assistance	16.575	ADPS	2020-178	516,717	-
Total Crime Victim Assistance				1,046,320	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	COP	151280	30,507	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	ACJC	DC-22-072	12,852	-
Total Edward Byrne Memorial Justice Assistance Grant Program				43,359	-
DNA Backlog Reduction Program	16.741	N/A	15PBJA-21-GG-03083-DNAX	12,098	-
DNA Backlog Reduction Program	16.741	N/A	2019-DN-BX-0062	80,482	-
DNA Backlog Reduction Program	16.741	N/A	2020-DN-BX-0133	66,193	-
Total DNA Backlog Reduction Program				158,773	-
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	ACJC	CV 19-20-003	12,691	-
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	ACJC	CV 20-21-003	34,824	-
Total Paul Coverdell Forensic Sciences Improvement Grant Program				47,515	-
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745	N/A	2020-MO-BX-0020	52,750	-
Equitable Sharing Program	16.922	N/A	AZ00717	63,875	-
Total Department of Justice				1,653,874	-

See Notes to the Schedule of Expenditures of Federal Awards.

City of Mesa, Arizona
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2022

Federal Grantor Agency/Pass-Through Grantor/ Program Title (Note 3)	Assistance Listing Number	Pass- Through Grantor (Note 3)	Federal Grant/ Pass-Through Number	(Continued) 2022 Payments to	
				YTD 2022 Expenditures	Subrecipients
Department of Transportation					
Airport Improvement Program	20.106	N/A	3-04-0023-031-2021	\$ 2,691,001	\$ -
Airport Improvement Program (COVID-19)	20.106	N/A	3-04-0023-033-2021	59,000	-
Total Airport Improvement Program				<u>2,750,001</u>	<u>-</u>
Highway Planning and Construction Cluster:					
Highway Planning and Construction	20.205	ADOT	MES0236 - T020901C	1,090,130	-
Highway Planning and Construction	20.205	ADOT	CM-MES-0(224)A, SH54401C	1,974,029	-
Highway Planning and Construction	20.205	ADOT	MES-0(234) T012201C	1,248,046	-
Total Highway Planning and Construction Cluster				<u>4,312,205</u>	<u>-</u>
Highway Safety Cluster:					
State and Community Highway Safety	20.600	GOHS	2021-AI-007	2,675	-
State and Community Highway Safety	20.600	GOHS	2021-AL-020	26,532	-
State and Community Highway Safety	20.600	GOHS	2021-OP-012	4,082	-
State and Community Highway Safety	20.600	GOHS	2021-PTS-036	18,319	-
State and Community Highway Safety	20.600	GOHS	2022-AI-007	4,075	-
State and Community Highway Safety	20.600	GOHS	2022-AL-021	105,328	-
State and Community Highway Safety	20.600	GOHS	2022-OP-005	2,933	-
State and Community Highway Safety	20.600	GOHS	2022-PS-004	13,792	-
State and Community Highway Safety	20.600	GOHS	2022-PTS-039	9,564	-
National Priority Safety Programs	20.616	GOHS	2021-405h-007	12,820	-
National Priority Safety Programs	20.616	GOHS	2022-CIOT-017	3,433	-
Total Highway Safety Cluster				<u>203,553</u>	<u>-</u>
Total Department of Transportation				<u>7,265,759</u>	<u>-</u>
Department of the Treasury					
Asset Forfeiture Program	21.016	N/A	AZ00717	2,139	-
American Rescue Plan	21.027	N/A	N/A	25,144,181	-
				<u>25,144,181</u>	<u>-</u>
Emergency Rental Assistance Program (COVID-19)	21.023	N/A	N/A	25,635,617	-
Emergency Rental Assistance Program (COVID-19)	21.023	MC	C-22-22-161-X-00	5,185,294	-
Total Emergency Rental Assistance Program				<u>30,820,911</u>	<u>-</u>
Total Department of the Treasury				<u>55,967,231</u>	<u>-</u>
National Endowment for the Arts					
Promotion of the Arts_Grants to Organizations and Individuals	45.024	N/A	1885491-62	25,000	-
				<u>25,000</u>	<u>-</u>
Promotion of the Arts Partnership Agreements	45.025	ACA	1863367-61-20	25,000	-
Total National Endowment for the Arts				<u>50,000</u>	<u>-</u>
Institute of Museum and Library Services					
Grants to States	45.310	ASLAPR	2020-0260-08	55	-
Grants to States	45.310	ASLAPR	2020-0271-04	800	-
Total Institute of Museum and Library Services				<u>855</u>	<u>-</u>
Small Business Administration					
Shuttered Venue Operators Grant Program	59.075	N/A	SBAHQ21SV003837	4,220,847	-
Shuttered Venue Operators Grant Program	59.075	N/A	SBAHQ21SV005278	1,824,807	-
Total Small Business Administration				<u>6,045,654</u>	<u>-</u>
Department of Health and Human Services					
PPHF Capacity Building Assistance to Strengthen Public Health					
Immunization Infrastructure and Performance financed in part by					
Prevention and Public Health Funds	93.268	ADHS	ADHS18-199087	15,982	-
Total Department of Health and Human Services				<u>15,982</u>	<u>-</u>
Executive Office of the President					
High Intensity Drug Trafficking Areas Program	95.001	COT	HT-20-2933	19,060	-
High Intensity Drug Trafficking Areas Program	95.001	COT	HT-20-2933A	17,806	-
High Intensity Drug Trafficking Areas Program	95.001	COT	HT-21-2933	13,886	-
High Intensity Drug Trafficking Areas Program	95.001	COT	HT-21-2933A	27,414	-
Total Executive Office of the President				<u>78,166</u>	<u>-</u>

See Notes to the Schedule of Expenditures of Federal Awards.

City of Mesa, Arizona
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2022

Federal Grantor Agency/Pass-Through Grantor/ Program Title (Note 3)	Assistance Listing Number	Pass- Through Grantor (Note 3)	Federal Grant/ Pass-Through Number	(Continued) 2022 Payments to Subrecipients	
				YTD 2022 Expenditures	
Department of Homeland Security					
Assistance to Firefighters Grant	97.044	N/A	EMW-2019-FG-04082	\$ 381,144	\$ -
Assistance to Firefighters Grant	97.044	N/A	EMW-2020-FG-11216	313,655	-
Total Assistance to Firefighters Grant				<u>694,799</u>	<u>-</u>
Homeland Security Grant Program	97.067	ADOHS	18-AZDOHS-HSGP-180811-04	3,150	-
Homeland Security Grant Program	97.067	ADOHS	19-AZDOHS-HSGP-190208-03	101,000	-
Homeland Security Grant Program	97.067	ADOHS	19-AZDOHS-HSGP-190812-03	9,348	-
Homeland Security Grant Program	97.067	ADOHS	19-AZDOHS-HSGP-190813-01	12,494	-
Homeland Security Grant Program	97.067	ADOHS	20-AZDOHS-HSGP-200210-02	15,996	-
Homeland Security Grant Program	97.067	ADOHS	20-AZDOHS-HSGP-200211-01	62,000	-
Homeland Security Grant Program	97.067	ADOHS	20-AZDOHS-HSGP-200211-02	133,266	-
Homeland Security Grant Program	97.067	ADOHS	20-AZDOHS-HSGP-200813-02	43,927	-
Homeland Security Grant Program	97.067	ADOHS	20-AZDOHS-HSGP-200813-03	161,970	-
Homeland Security Grant Program	97.067	ADOHS	20-AZDOHS-HSGP-200814-01	76,293	-
Homeland Security Grant Program	97.067	ADOHS	20-AZDOHS-HSGP-200814-02	18,928	-
Homeland Security Grant Program	97.067	ADOHS	20-AZDOHS-HSGP-200814-03	560	-
Homeland Security Grant Program	97.067	ADOHS	20-AZDOHS-HSGP-200814-04	103,310	-
Homeland Security Grant Program	97.067	ADOHS	21-AZDOHS-HSGP-210210-01	22,678	-
Homeland Security Grant Program	97.067	ADOHS	21-AZDOHS-HSGP-210812-02	130,667	-
Homeland Security Grant Program	97.067	ADOHS	21-AZDOHS-HSGP-210812-04	61,862	-
Homeland Security Grant Program	97.067	ADOHS	21-AZDOHS-HSGP-210812-05	1,907	-
Homeland Security Grant Program	97.067	ADOHS	21-AZDOHS-HSGP-210813-01	40,501	-
Homeland Security Grant Program	97.067	ADOHS	21-AZDOHS-HSGP-210813-02	75	-
Homeland Security Grant Program	97.067	ADOHS	21-AZDOHS-HSGP-210813-03	29,967	-
Total Homeland Security Grant Program				<u>1,029,899</u>	<u>-</u>
Total Department of Homeland Security				<u>1,724,698</u>	<u>-</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS				<u>\$ 97,065,878</u>	<u>\$ 3,216,979</u>

See Notes to the Schedule of Expenditures of Federal Awards.

NOTE 1 BASIS OF PRESENTATION

The schedule of expenditures of federal awards includes the federal grant activity of the City of Mesa, Arizona as of and for the year ended June 30, 2022. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

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

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

NOTE 2 THE REPORTING ENTITY

The City of Mesa, Arizona, for purposes of the schedule of expenditures of federal awards, includes all the funds of the primary government as defined by Government Accounting Standards Board (GASB).

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

NOTE 3 PASS-THROUGH GRANTOR'S REFERENCE

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

Pass-Through Grantors:

Abbrev on SEFA	Name
ACA	Arizona Commission on the Arts
ACJC	Arizona Criminal Justice Commission
ADHS	Arizona Department of Health Services
ADOHS	Arizona Department of Homeland Security
ADOT	Arizona Department of Transportation
ADPS	Arizona Department of Public Safety
ASLAPR	Arizona State Library, Archives & Public Records
COP	City of Phoenix
COT	City of Tucson
GOHS	Governor's Office of Highway Safety
MC	Maricopa County

NOTE 4 INDIRECT COST RATE

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

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