

City of Berkeley

Berkeley, California

Single Audit Report

For the year ended June 30, 2021

City of Berkeley Single Audit Report

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**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**

Independent Auditor's Report

To the Honorable Mayor and Members of the City Council
of the Berkeley, City of
Berkeley, 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, , the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Berkeley, California (City), as of and for the year ended June 30, 2021, 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 31, 2021.

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 have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2021-001 that we consider to be a significant deficiency.

To the Honorable Mayor and Members of City Council
of the City of Berkeley
Berkeley, California
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Compliance and Other Matters

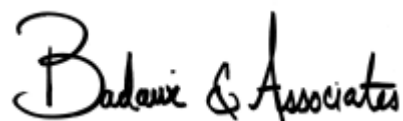
As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect 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's Response to Findings

The City's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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.



Badawi & Associates, CPAs
Berkeley, California
December 31, 2021

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the Honorable Mayor and Members of City Council
of the City of Berkeley
Berkeley, California

Report on Compliance for Each Major Federal Program

We have audited the City of Berkeley, California (City)'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have direct and material effect on each of the City's major federal programs for the year ended June 30, 2021. City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's 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 June 30, 2021.

To the Honorable Mayor and Members of City Council
of the City of Berkeley
Berkeley, California
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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 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.

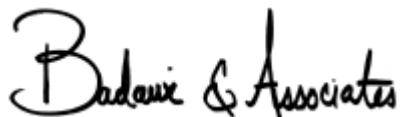
Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any 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.

To the Honorable Mayor and Members of City Council
of the City of Berkeley
Berkeley, California
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**Report on Schedule of Expenditures of Federal Awards and Supplementary Information
Required by the Uniform Guidance, State of California, and County of Alameda**

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 June 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated December 31, 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 and supplementary schedules on pages 17 to 21 are presented for purposes of additional analysis as required by the Uniform Guidance, State of California, and County of Alameda and are 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 and supplementary schedules on pages 17 to 21 are fairly stated in all material respects in relation to the basic financial statements as a whole.



Badawi & Associates, CPAs
Berkeley, California
March 31, 2022, except for the schedule of expenditures
of federal awards and supplementary schedules on
pages 17 to 21, which are as of December 31, 2021

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City of Berkeley
Schedule of Expenditures of Federal Awards
For the year ended June 30, 2021

| Grantor Agency and Grant Title | Assistance Listing Number | Federal Award/ Pass-through Number | Federal Expenditures | Subrecipient Payments |
|---|---------------------------------|---|-------------------------|--------------------------|
| U.S. Department of Agriculture: | | | | |
| Pass-through State Department of Health Services: | | | | |
| Special Supplemental Nutrition Program for Women, Infants and Children | 10.557 | 19-10133 | \$ 523,873 | \$ - |
| Total U.S. Department of Agriculture | | | <u>523,873</u> | <u>-</u> |
| U.S. Department of Commerce: | | | | |
| Economic Development Cluster | | | | |
| Direct Program: | | | | |
| Business Economic Development Administration Revolving Loan Fund | 11.307 | 07-39-02523 | 819,711 | - |
| COVID-19 Business Economic Development Administration Revolving Loan Fund | 11.307 | 07-79-07605 | 814,000 | - |
| | | Subtotal Economic Development Cluster | <u>1,633,711</u> | <u>-</u> |
| Total U.S. Department of Commerce | | | <u>1,633,711</u> | <u>-</u> |
| U.S. Department of Housing and Urban Development: | | | | |
| CDBG - Entitlement Grants Cluster | | | | |
| Direct Programs: | | | | |
| Community Development Block Grant | 14.218 | B-20-MC-06-0008 | 1,696,665 | 1,224,340 |
| Community Development Block Grant - Program Income | 14.218 | B-20-MC-06-0008 | 475,755 | 475,755 |
| COVID-19 - Community Development Block Grant-CARE Act | 14.218 | B-20-MW-06-0008 | 309,388 | - |
| | | CDBG - Entitlement Grants Cluster | <u>2,481,808</u> | <u>1,700,095</u> |
| Direct Programs: | | | | |
| Shelter Plus Care Program | 14.238 | CA0749L9T022011/COACH, CA0116L9T021912/SHC, CA0116L9T022013/SHC | 5,565,560 | - |
| Pass-through Alameda County: | | | | |
| Shelter Plus Care Program | 14.238 | CA0085L9102, CA0749L9T022011 | 650,508 | - |
| | | Subtotal ALN 14.238 | <u>6,216,068</u> | <u>-</u> |
| Homeless Coordinated Entry Services | 14.267 | Not Available | 18,482 | 18,482 |
| Direct Programs: | | | | |
| Emergency Solutions Grant Program | 14.231 | E-20-MC-06-0008 | 279,117 | 221,081 |
| Emergency Solutions Grant Program-CARES Act | 14.231 | E-20-MW-06-0008 | 1,480,918 | 1,050,837 |
| | | Subtotal ALN 14.231 | <u>1,760,035</u> | <u>1,271,918</u> |
| Direct Programs: | | | | |
| Home Investment in Affordable Housing | 14.239 | M20-MC060202 | 1,983,956 | 84,057 |
| Home Investment in Affordable Housing (Program Income) | 14.239 | M20-MC060202 | 669,758 | - |
| | | Subtotal ALN 14.239 | <u>2,653,714</u> | <u>84,057</u> |
| Total U.S. Department of Housing and Urban Development | | | <u>13,130,107</u> | <u>3,074,552</u> |

See accompanying Notes to Schedule of Expenditures of Federal Awards

City of Berkeley
Schedule of Expenditures of Federal Awards
For the year ended June 30, 2021

| Grantor Agency and Grant Title | Assistance Listing Number | Federal Award/ Pass-through Number | Federal Expenditures | Subrecipient Payments |
|--|---------------------------|------------------------------------|----------------------|-----------------------|
| U.S. Department of Transportation: | | | | |
| Highway Planning and Construction Cluster | | | | |
| Pass-through the State Department of Transportation: | | | | |
| goBerkeley Residential Shared Parking Pilot | 20.205 | 04-5057F15-F031-ISTEA | 51,435 | - |
| Pass-through Association of Bay Area Governments and MTC: | | | | |
| Berkeley Bay Trail Extension | 20.205 | 04-5057F15-F032-ISTEA | 124,620 | - |
| Shattuck Reconfiguration | 20.205 | 04-5057F15-F033-ISTEA | 582,317 | - |
| Southside Complete Streets | 20.205 | 04-5057F15-F034-ISTEA | 29,700 | - |
| Highway Planning and Construction Cluster Total | | | 788,072 | - |
| Highway Safety Cluster | | | | |
| Pass-Through the State of California - Office of Traffic Safety: | | | | |
| Selective Traffic Enforcement Program | 20.600 | 20PO07 | 42,218 | - |
| Selective Traffic Enforcement Program | 20.600 | 21PO05 | 85,640 | - |
| Subtotal Highway Safety Cluster | | | 127,858 | - |
| Total U.S. Department of Transportation | | | 915,930 | - |
| U.S. Department of Treasury: | | | | |
| Pass-Through the State of California - Department of Finance: | | | | |
| COVID-19 Coronavirus Relief Fund - Cities | 21.019 | Not available | 1,511,513 | - |
| Total U.S. Department of Treasury | | | 1,511,513 | - |
| U.S. Department of Health and Human Services: | | | | |
| Pass-Through the California Department of Health and Human Services: | | | | |
| U.S.FDA-Local Retail Food Safety | 93.103 | 5U18FD004690-05 | 60,242 | - |
| Aging Cluster | | | | |
| Pass-Through County of Alameda Area Agency on Aging: | | | | |
| Special Programs for the Aging - Title III, Part C - Nutrition Services | 93.045 | 900161 | 111,703 | - |
| Special Programs for the Aging - Title III, Part B - Senior Center Activities | 93.044 | 900161 | 13,117 | - |
| COVID-19 Emergency Congregate Nutrition - Title III, Part C - Nutrition Services | 93.045 | 900161 | 17,081 | - |
| Aging Cluster Total | | | 141,901 | - |
| Medicaid Cluster | | | | |
| Pass-Through Alameda County Children & Family Services: | | | | |
| Services to Enhance Early Development | 93.778 | 900161 | 52,279 | - |
| Medicaid Cluster Total | | | 52,279 | - |
| Pass-Through State Department of Health Services: | | | | |
| Child Health and Disability Prevention | 93.994 | N/A | 79,666 | - |
| Medi-Cal Early and Periodic Screening, Diagnosis, and Treatment | 93.994 | N/A | 20,759 | - |
| Maternal and Child Health Services Block Grant | 93.994 | 202059 | 164,996 | - |
| Health Care Program for Children in Foster Care | 93.994 | N/A | 19,667 | - |
| Subtotal ALN 93.994 | | | 285,088 | - |

See accompanying Notes to Schedule of Expenditures of Federal Awards

City of Berkeley
Schedule of Expenditures of Federal Awards
For the year ended June 30, 2021

| Grantor Agency and Grant Title | Assistance Listing Number | Federal Award/ Pass-through Number | Federal Expenditures | Subrecipient Payments |
|---|---------------------------|---------------------------------------|----------------------|-----------------------|
| Pass-Through State Department of Health Services: | | | | |
| Public Health Emergency Preparedness: CDC Base Allocation | 93.074 | 17-10145 | 270,383 | - |
| Emergency Preparedness-Cities Readiness Initiative (CRI) | 93.074 | 14-10493 | 20,893 | - |
| | | Subtotal ALN 93.074 | 291,276 | - |
| Pass-Through State Department of Public Health: | | | | |
| COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) | 93.323 | 6NU50CK000539-01-08 DHHS-CDC | 417,472 | - |
| Pass-Through State Department of Community Services and Development: | | | | |
| Community Services Block Grant | 93.569 | 20F-3001 | 169,833 | 114,133 |
| Community Services Block Grant - DISC | 93.569 | 20F-3001 | 32,000 | 32,000 |
| Community Services Block Grant | 93.569 | 21F-4001 | 92,873 | 40,001 |
| COVID-19 Community Services Block Grant-CARE Act | 93.569 | 20F-3640 | 202,799 | 173,400 |
| | | Subtotal ALN 93.569 | 497,505 | 359,534 |
| Pass-Through Essential Access Health: | | | | |
| Family Planning Services | 93.217 | 412-5320-71209-20-21 | 364,119 | - |
| Pass- Through County of Alameda Area Agency on Aging: | | | | |
| Special Programs for the Aging - Title III, Part E - Family Caregiver | 93.052 | 900161 | 33,949 | - |
| Pass-Through State Department of Health Services: | | | | |
| Tuberculosis - Real Time Allotment | 93.116 | 2065R TA00 | 28,577 | - |
| Childhood Immunization Grants | 93.268 | 17-100331 | 81,868 | - |
| Nutrition Education | 93.945 | 19-10370 | 164,969 | - |
| Medication Assisted Treatment Access Points Project | 93.788 | CA19MAT025 | 29,864 | - |
| Total U.S. Department of Health and Human Services | | | 2,449,109 | 359,534 |
| U.S. Department of Homeland Security: | | | | |
| Pass-Through California Governor's Office of Emergency Service | | | | |
| Hazard Mitigation Grant - Retrofit for Hazardous Buildings | 97.039 | FEMA-4240-DK, CA. Project#21 | 703,200 | - |
| Hazard Mitigation Grant - Retrofit for Seismically Vulnerable Buildings | 97.039 | 4344-26R-0-82-1-115 | 112,520 | - |
| Hazard Mitigation Grant - NBSC Seismic Retrofit Project | 97.039 | 4240-31-37R | 879,429 | - |
| | | Subtotal ALN 97.039 | 1,695,149 | - |
| Pass-Through City and County of San Francisco | | | | |
| Urban Areas Security Initiative Program | 97.069 | 2020-0095 | 19,100 | - |
| Total U.S. Department of Homeland Security | | | 1,714,249 | - |
| Total Federal Expenditures | | | \$ 21,878,492 | \$ 3,434,086 |

See accompanying Notes to Schedule of Expenditures of Federal Awards

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City of Berkeley
Single Audit Report
Notes to Schedule of Expenditures of Federal Awards
For the year ended June 30, 2021

1. REPORTING ENTITY

The financial reporting entity, as defined by Governmental Accounting Standards Board (GASB), consists of the primary government, which is the City of Berkeley (City), organizations for which the primary government is financially accountable, and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity’s financial statements to be misleading or incomplete. The City of Berkeley Rent Stabilization Board is the only component unit of the City.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

Funds received under the various grant programs have been recorded within the general, special revenue, capital projects, and enterprise funds of the City. The City utilizes the modified accrual basis of accounting for the general, special revenue, and capital project funds. The accrual basis of accounting is used for the enterprise fund. The accompanying Schedule of Expenditures of Federal Awards (Schedule) is presented in accordance with the requirements of the *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Schedule of Expenditures of Federal Awards

The accompanying Schedule presents the activity of all Federal financial assistance programs of the City. Federal financial assistance received directly from Federal agencies as well as Federal financial assistance passed through the State of California and other agencies are included in the Schedule. The Schedule of Expenditures of Federal Awards was prepared from only the accounts of various grant programs and, therefore, does not present the financial position or results of operations of the City.

3. INDIRECT COSTS

The City did not elect to use the 10% de minimis indirect cost rate.

4. CALCULATION OF FEDERAL EXPENDITURES - CFDA 11.307

Federal expenditures for the Business Economic Development Administration Revolving Loan Fund (CFDA 11.307) were calculated as follows per program requirements:

| | 07-39-02523 | 07-79-07605 |
|---|-------------------|-------------------|
| Balance of RLF principal outstanding on loans at the end of the recipient’s fiscal year | \$ 608,197 | \$ - |
| Cash and investment balance in the RLF at the end of the recipient’s fiscal year | 188,392 | 814,000 |
| Administrative expenses paid out of RLF income during the recipient’s fiscal year | 23,122 | - |
| | <u>819,711</u> | <u>814,000</u> |
| The Federal share of the RLF. | 100% | 100% |
| Federal expenditures for FY2020-21 | <u>\$ 819,711</u> | <u>\$ 814,000</u> |

City of Berkeley
Single Audit Report
Schedule of Findings and Questioned Costs
For the year ended June 30, 2021

Section I - Summary of Auditors' Results

Financial Statements

Types of auditors' report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? No
- Significant deficiency(ies) identified? Yes

Any noncompliance material to the financial statements noted: No

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? No
- Significant deficiency(ies) identified? None noted

Types of auditors' report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with section 200.516(a): No

Identification of major programs:

| Assistance Listing Number | Name of Federal Program or Cluster | Expenditures |
|---|--|----------------------|
| 11.307 | Economic Development Cluster | \$ 1,633,711 |
| 14.239 | HOME Investment Partnerships Program | 2,653,714 |
| 20.205 | Highway Planning and Construction Cluster | 788,072 |
| 21.019 | Coronavirus Relief Fund - Cities | 1,511,513 |
| 93.323 | Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) | 417,472 |
| Total Expenditures of All Major Federal Programs | | \$ 7,004,482 |
| Total Expenditures of Federal Awards | | \$ 21,878,492 |
| Percentage of Total Expenditures of Federal Awards | | 32.0% |

Dollar threshold used to distinguish between type A and type B program: \$750,000

Auditee qualified as low-risk auditee under section 200.520? Yes

City of Berkeley
Single Audit Report
Schedule of Findings and Questioned Costs, Continued
For the year ended June 30, 2021

Section II –Current Year Findings

A. Current Year Findings – Financial Statement Audit

2021-001 – Restatement of Previously Issued Financial Statements

Criteria:

The City is responsible for the fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America.

Condition:

The City recorded prior period adjustments to correct accounts payable and retention payable for the Off Street Parking major fund.

Cause:

The City's internal controls over financial reporting did not identify the misstatement in a timely manner resulting in the restatement. Prior year end closing entries need to be reversed in the beginning of following year, and in fiscal year 2020 the City did not reverse a year end closing entries that caused the overstatement of both account payable and expense in the Off Street Parking Fund.

Context and Effect:

The City's previously issued financial statements for the Off Street Parking major fund were not fairly stated in conformity with accounting principles generally accepted in the United States of America.

Recommendation:

We recommend that the City enhance its internal control over financial reporting to ensure complete and accurate financial reporting. The City can accomplish this by expanding its year-end closing procedures to ensure that all non-routine and nonsystematic transactions are accounted for, the appropriate accounting standards are applied, and transactions are accounted for in the proper period.

Management Response:

In FY 2021, the City added this additional task of reversing entries to the Project Schedule. These entries were reviewed and all the necessary approvals were made and signed off when the entries were completed. The City intends to enhance this process by including a formal checklist to the year-end process in Fiscal year 2022.

B. Current Year Findings and Questioned Costs – Major Federal Award Program Audit

No findings and questioned costs in the current year.

City of Berkeley
Single Audit Report
Schedule of Findings and Questioned Costs, Continued
For the year ended June 30, 2021

Section III- Prior Year Findings

A. Prior Year Findings - Financial Statement Audit

No findings in the prior year.

B. Prior Year Findings and Questioned Costs - Major Federal Award Program Audit

No findings and questioned costs in the prior year.

SUPPLEMENTAL SCHEDULES

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CITY OF BERKELEY
COMMUNITY ACTION AGENCY
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES
CFDA 93.569
CSBG CONTRACT 20F-3001 for CY 2020
FOR THE PERIOD July 1, 2020 THROUGH December 31, 2020
Grant Award Thru May 31, 2021

| | January 1, 2020 through June 30, 2020 | July 1, 2020 through May 31, 2021 | Total Audited Cost | Total Reported Contract -To-Date | Total Budget |
|--------------------------------------|---|---|-----------------------|--|----------------|
| REVENUE | | | | | |
| Grant Revenue | 105,273 | 169,833 | 275,106 | 275,106 | 275,106 |
| Accrued Revenue | | | - | - | - |
| Total Revenue | 105,273 | 169,833 | 275,106 | 275,106 | 275,106 |
| EXPENDITURES | | | | | |
| Personnel Costs | | | | | |
| Salaries & Wages | 31,685 | 35,771 | 67,456 | 67,456 | 63,940 |
| Fringe Benefits | 19,479 | 19,872 | 39,350 | 39,350 | 42,423 |
| Other Expense | - | 57 | 57 | 57 | 500 |
| Sub-total Personnel Costs | 51,163 | 55,700 | 106,863 | 106,863 | 106,863 |
| Non-personnel Costs | | | | | |
| Professional Services | | | - | - | - |
| Subcontractors | 54,110 | 114,133 | 168,243 | 168,243 | 160,000 |
| Other Cost | | | - | - | - |
| Sub-total Non-personnel Costs | 54,110 | 114,133 | 168,243 | 168,243 | 168,243 |
| Total Costs | 105,273 | 169,833 | 275,106 | 275,106 | 275,106 |
| Revenue over (under) costs | - | - | - | - | |

CITY OF BERKELEY
COMMUNITY ACTION AGENCY
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES
CFDA 93.569
CSBG CONTRACT 20F-3001 Discretionary for CY 2020
FOR THE PERIOD July 1, 2020 THROUGH May 31, 2021
Grant Award Thru May 30, 2021

| | July 1, 2020 through December 31, 2020 | January 1, 2021 through June 30, 2021 | Total Audited Cost | Total Reported Contract -To-Date | Total Budget |
|--------------------------------------|--|---|-----------------------|--|---------------|
| REVENUE | | | | | |
| Grant Revenue | | 32,000 | 32,000 | 32,000 | 32,000 |
| Accrued Revenue | - | | - | - | - |
| Total Revenue | - | 32,000 | 32,000 | 32,000 | 32,000 |
| EXPENDITURES | | | | | |
| Personnel Costs | | | | | |
| Salaries & Wages | - | | - | - | - |
| Fringe Benefits | - | | - | - | - |
| Other Expense | - | | - | - | - |
| Sub-total Personnel Costs | - | - | - | - | - |
| Non-personnel Costs | | | | | |
| Professional Services | - | | - | - | - |
| Subcontractors | - | 32,000 | 32,000 | 32,000 | 32,000 |
| Sub-total Non-personnel Costs | - | 32,000 | 32,000 | 32,000 | 32,000 |
| Total Costs | - | 32,000 | 32,000 | 32,000 | 32,000 |
| Revenue over (under) costs | - | - | - | - | |

CITY OF BERKELEY
COMMUNITY ACTION AGENCY
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES
CFDA 93.569
CSBG CONTRACT 21F-4001 for CY 2021
FOR THE PERIOD January 1, 2021 THROUGH June 30, 2021
Grant Award Thru December 31, 2021

| | January 1, 2021 through June 30, 2021 | July 1, 2021 through December 31, 2021 | Total Audited Cost | Total Reported Contract -To-Date | Total Budget |
|--------------------------------------|---|--|-----------------------|--|----------------|
| REVENUE | | | | | |
| Grant Revenue | 94,519 | | 94,519 | 94,519 | 266,863 |
| Accrued Revenue | | | - | - | - |
| Total Revenue | 94,519 | - | 94,519 | 94,519 | 266,863 |
| EXPENDITURES | | | | | |
| Personnel Costs | | | | | |
| Salaries & Wages | 32,619 | | 32,619 | 32,619 | 69,064 |
| Fringe Benefits | 20,253 | | 20,253 | 20,253 | 46,042 |
| Other Expense | - | | - | - | |
| Sub-total Personnel Costs | 52,872 | - | 52,872 | 52,872 | 115,106 |
| Non-personnel Costs | | | | | |
| Professional Services | | | - | - | - |
| Subcontractors | 40,001 | | 40,001 | 40,001 | 160,000 |
| Other Cost | | | - | - | - |
| Sub-total Non-personnel Costs | 40,001 | - | 40,001 | 40,001 | 160,000 |
| Total Costs | 92,873 | - | 92,873 | 92,873 | 275,106 |
| Revenue over (under) costs | 1,646 | - | 1,646 | 1,646 | |

CITY OF BERKELEY
COMMUNITY ACTION AGENCY
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES
CFDA 93.569
CSBG CONTRACT 20F-3001 for CY 2021
FOR THE PERIOD July 1, 2020 THROUGH June 30, 2021
Grant Award Thru May 31, 2022

| | July 1, 2020 through December 31, 2020 | January 1, 2021 through June 30, 2021 | Total Audited Cost | Total Reported Contract -To-Date | Total Budget |
|--------------------------------------|--|---|-----------------------|--|----------------|
| REVENUE | | | | | |
| Grant Revenue | 96,045 | 22,847 | 118,892 | 118,892 | 373,097 |
| Accrued Revenue | | 83,908 | 83,908 | 83,908 | - |
| Total Revenue | 96,045 | 106,755 | 202,799 | 202,799 | 373,097 |
| EXPENDITURES | | | | | |
| Personnel Costs | | | | | |
| Salaries & Wages | 6,902 | 11,543 | 18,445 | 18,445 | 26,546 |
| Fringe Benefits | 3,342 | 6,723 | 10,065 | 10,065 | 18,226 |
| Other Expense | - | | - | - | |
| Sub-total Personnel Costs | 10,245 | 18,266 | 28,510 | 28,510 | 44,772 |
| Non-personnel Costs | | | | | |
| Professional Services | | | - | - | - |
| Subcontractors | 85,800 | 87,600 | 173,400 | 173,400 | 328,325 |
| Other Cost | | 889 | 889 | 889 | - |
| Sub-total Non-personnel Costs | 85,800 | 88,489 | 174,289 | 174,289 | 328,325 |
| Total Costs | 96,045 | 106,755 | 202,799 | 202,799 | 373,097 |
| Revenue over (under) costs | - | (0) | (0) | (0) | |

**Confirmation of Audit of Alameda County Programs
for Community Based Organizations (CBO)**

Contractor Name: City of Berkeley
 Supervising Department: BHSVC
 Type of Audit Required: Financial Audit

Audit Review Coordinator: _____

If additional sheet included, please check box
 Audit Period Ended: 6/30/2021

| Program Name | ALN# | List of County Programs | | | | During Audit Period (7/1/20 - 6/30/21) | |
|---|--------|---------------------------------------|---|---|---|--|-----------------------------|
| | | County Dept. (ex. BHCS, HCSA, PH) | Master & Procurement Contract Number(s) MC-PC # | Contract Period (begin & end date mm/dd/yy) | Contract Amount (amount awarded to CBO) | Expenditures (amt spent by CBO) | Amount Received from County |
| Congregate Meal Program | 93.045 | SSA-Adult, Aging & Medic-Cal Services | 900161-20572 | 7/1/2020-6/30/2021 | \$ 43,695 | \$ 43,691 | \$ 38,379 |
| Congregate Meal Program-FFCRA | 93.045 | SSA-Adult, Aging & Medic-Cal Services | 900161-20119 | 3/20/2020-9/30/21 | \$ 7,500 | \$ 3,431 | \$ 3,431 |
| Home Delivered Meal Program | 93.045 | SSA-Adult, Aging & Medic-Cal Services | 900161-20570 | 7/1/2020-6/30/2021 | \$ 50,954 | \$ 45,496 | \$ 29,242 |
| Home Delivered Meal Program-FFCRA | 93.045 | SSA-Adult, Aging & Medic-Cal Services | 900161-20122 | 3/20/2020 - 9/30/2021 | \$ 31,500 | \$ 13,650 | \$ - |
| Information & Assistance Services | 93.045 | SSA-Adult, Aging & Medic-Cal Services | 900161-20573 | 7/1/2020-6/30/2021 | \$ 49,548 | \$ 54,763 | \$ 31,658 |
| Family Caregiver Support Program | 93.052 | SSA-Adult, Aging & Medic-Cal Services | 900161-20571 | 7/1/2020-6/30/2021 | \$ 39,499 | \$ 37,816 | \$ 21,653 |
| Senior Center Activities | 93.044 | SSA-Adult, Aging & Medic-Cal Services | 900161-20574 | 7/1/2020-6/30/2021 | \$ 22,840 | \$ 22,840 | \$ 18,621 |
| Vector Control Services | N/A | Health Care Services Agency | 900161-20904 | 7/1/2020-6/30/2021 | \$ 341,641 | \$ 155,399 | \$ 16,313 |
| MSA Public Health Infrastructure | N/A | Public Health Department PHSVC | 900161-20795 | 7/1/2020-6/30/2021 | \$ 32,080 | \$ 32,080 | \$ - |
| School Based Health Center | N/A | Health Care Services Agency | 900161-20218 | 7/1/2020-6/30/2021 | \$ 178,770 | \$ 175,400 | \$ 91,857 |
| Measure A-School Based Health Services | N/A | Public Health Department PHSVC | 900161-20794 | 7/1/2020-6/30/2021 | \$ 32,080 | \$ 33,444 | \$ - |
| Tobacco Prevention Program | N/A | Public Health Department PHSVC | 900161-20829 | 7/1/2020-6/30/2021 | \$ 78,959 | \$ 78,251 | \$ 47,577 |
| Services to Enhance Early Development (SEED) aka Foster Care Contract | N/A | SSA-Children & Family Services | 900161-32624 | 7/1/2020-6/30/2021 | \$ 93,187 | \$ 52,279 | \$ 52,279 |
| Homeless Coordinated Entry Services | 14.239 | Health Care Services Agency | Procurement Contract # 15429 | 8/01/2017-12/31/2020 | \$ 5,241,886 | \$ 677,684 | \$ 552,710 |
| Total | | | | | \$ 6,244,139 | \$ 1,426,224 | \$ 903,720 |

I certify that the above County programs were included in the audit specified above. I understand that in accordance with CAM Exhibit D (I)(C)(3) requirements, all audit reports must identify each county program covered in the audit by contract number, contract amount, and contract period.

Contractor's Signature: 

Date: 3/30/2022

Contractor's Name (print): HENRY OYEKANMI

Title: Director of Finance

For Alameda County Use Only:

Received By: _____ Dept: _____ Date: _____