



City of Tempe, Arizona
Single Audit Reporting Package
Year Ended June 30, 2020

**CITY OF TEMPE, ARIZONA
SINGLE AUDIT REPORTING PACKAGE
FOR THE YEAR ENDED JUNE 30, 2020**

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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

The Honorable Mayor and Members of the City Council
City of Tempe, 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, the budgetary comparisons for the General Fund and the Transit Special Revenue Fund, and the aggregate remaining fund information of City of Tempe, Arizona, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise City of Tempe, Arizona's basic financial statements, and have issued our report thereon dated December 10, 2020. Our report included an emphasis of matter paragraph as to comparability because of the implementation of Governmental Accounting Standards Board Statement No. 84.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered City of Tempe, Arizona'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 City of Tempe, Arizona's internal control. Accordingly, we do not express an opinion on the effectiveness of City of Tempe, Arizona'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 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 may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether City of Tempe, Arizona'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.

Heinfeld Meech & Co. PC

Heinfeld, Meech & Co., P.C.
Phoenix, Arizona
December 10, 2020

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

Independent Auditor's Report

Honorable Mayor and Members of the City Council
City of Tempe, Arizona

Report on Compliance for Each Major Federal Program

We have audited City of Tempe, Arizona's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of City of Tempe, Arizona's major federal programs for the year ended June 30, 2020. City of Tempe, Arizona'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 federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of City of Tempe, Arizona'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 City of Tempe, Arizona'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 City of Tempe, Arizona's compliance.

Opinion on Each Major Federal Program

In our opinion, City of Tempe, Arizona 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, 2020.

Report on Internal Control Over Compliance

Management of City of Tempe, Arizona 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 City of Tempe, Arizona'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 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 City of Tempe, Arizona'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.

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, the budgetary comparisons for the General Fund and the Transit Special Revenue Fund, and the aggregate remaining fund information of City of Tempe, Arizona as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise City of Tempe, Arizona's basic financial statements. We issued our report thereon dated December 10, 2020, 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 taken as a whole.

Heinfeld Meech & Co. PC

Heinfeld, Meech & Co., P.C.
Phoenix, Arizona
February 19, 2021

CITY OF TEMPE, ARIZONA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Fiscal Period 7/1/2019 - 6/30/2020

<i>Federal Awarding Agency/Program Title</i>	<i>Federal CFDA Number</i>	<i>Additional Award Identification (Optional)</i>	<i>Name of Funder Pass-Through Entity</i>	<i>Identifying Number Assigned By Funder Pass-Through Entity</i>	<i>Total Amount Provided to Sub-Recipients</i>	<i>Federal Expenditures</i>	<i>Federal Program Total</i>	<i>Cluster Name</i>	<i>Cluster Total</i>
DEPARTMENT OF AGRICULTURE									
SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM	10.551		ARIZONA DEPARTMENT OF HEALTH SERVICES	MA D860 180168		\$244,463	\$244,463	SNAP CLUSTER	\$244,463
TOTAL DEPARTMENT OF AGRICULTURE						\$244,463			
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT									
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	14.218				\$17,399	\$1,676,494	\$1,676,494	CDBG - ENTITLEMENT GRANTS CLUSTER	\$1,676,494
HOME INVESTMENT PARTNERSHIPS PROGRAM	14.239		MARICOPA COUNTY	N/A		\$267,641	\$267,641	N/A	\$0
SECTION 8 HOUSING CHOICE VOUCHERS	14.871					\$10,108,967	\$10,202,871	HOUSING VOUCHER CLUSTER	\$10,401,150
COVID-19 - SECTION 8 HOUSING CHOICE VOUCHERS	14.871	COVID-19				\$93,904	\$10,202,871	HOUSING VOUCHER CLUSTER	\$10,401,150
MAINSTREAM VOUCHERS	14.879					\$198,279	\$198,279	HOUSING VOUCHER CLUSTER	\$10,401,150
FAMILY UNIFICATION PROGRAM (FUP)	14.880					\$13,127	\$13,127	N/A	\$0
FAMILY SELF-SUFFICIENCY PROGRAM	14.896					\$61,450	\$61,450	N/A	\$0
TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					\$17,399	\$12,419,862			
DEPARTMENT OF JUSTICE									
COVID-19 - CORONAVIRUS EMERGENCY SUPPLEMENTAL FUNDING PROGRAM	16.034	COVID-19				\$119,530	\$119,530	N/A	\$0
NATIONAL CRIMINAL HISTORY IMPROVEMENT PROGRAM (NCHIP)	16.554		ARIZONA CRIMINAL JUSTICE COMMISSION	NCP 19-21-004		\$40,982	\$40,982	N/A	\$0
CRIME VICTIM ASSISTANCE	16.575		ARIZONA DEPARTMENT OF PUBLIC SAFETY	N/A		\$609,741	\$609,741	N/A	\$0
JUVENILE MENTORING PROGRAM	16.726		AARP FOUNDATION	2018-JU-FX-0038		\$60,101	\$60,101	N/A	\$0
EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	16.738					\$261,156	\$261,156	N/A	\$0
TOTAL DEPARTMENT OF JUSTICE						\$1,091,510			
DEPARTMENT OF TRANSPORTATION									
HIGHWAY PLANNING AND CONSTRUCTION	20.205		ARIZONA DEPARTMENT OF TRANSPORTATION	TMP-0(247)		\$503,973	\$3,225,483	HIGHWAY PLANNING AND CONSTRUCTION CLUSTER	\$3,225,483
HIGHWAY PLANNING AND CONSTRUCTION	20.205		ARIZONA DEPARTMENT OF TRANSPORTATION	TMP-0(248)		\$1,395,640	\$3,225,483	HIGHWAY PLANNING AND CONSTRUCTION CLUSTER	\$3,225,483
HIGHWAY PLANNING AND CONSTRUCTION	20.205		ARIZONA DEPARTMENT OF TRANSPORTATION	TMP-0(249)		\$453,842	\$3,225,483	HIGHWAY PLANNING AND CONSTRUCTION CLUSTER	\$3,225,483
HIGHWAY PLANNING AND CONSTRUCTION	20.205		ARIZONA DEPARTMENT OF TRANSPORTATION	TMP-0(245)		\$741,245	\$3,225,483	HIGHWAY PLANNING AND CONSTRUCTION CLUSTER	\$3,225,483
HIGHWAY PLANNING AND CONSTRUCTION	20.205		ARIZONA DEPARTMENT OF TRANSPORTATION	TMP-0(250)		\$130,783	\$3,225,483	HIGHWAY PLANNING AND CONSTRUCTION CLUSTER	\$3,225,483
FEDERAL TRANSIT_CAPITAL INVESTMENT GRANTS	20.500		CITY OF PHOENIX	AZ-04-0011		\$472,035	\$490,930	FEDERAL TRANSIT CLUSTER	\$490,930
FEDERAL TRANSIT_CAPITAL INVESTMENT GRANTS	20.500		CITY OF PHOENIX	N/A		\$18,895	\$490,930	FEDERAL TRANSIT CLUSTER	\$490,930
STATE AND COMMUNITY HIGHWAY SAFETY	20.600		ARIZONA GOVERNOR'S OFFICE OF HIGHWAY SAFETY	2019-AL-031		\$13,257	\$264,024	HIGHWAY SAFETY CLUSTER	\$367,681
STATE AND COMMUNITY HIGHWAY SAFETY	20.600		ARIZONA GOVERNOR'S OFFICE OF HIGHWAY SAFETY	2019-PTS-053		\$22,656	\$264,024	HIGHWAY SAFETY CLUSTER	\$367,681
STATE AND COMMUNITY HIGHWAY SAFETY	20.600		ARIZONA GOVERNOR'S OFFICE OF HIGHWAY SAFETY	2019-AI-014		\$84,858	\$264,024	HIGHWAY SAFETY CLUSTER	\$367,681
STATE AND COMMUNITY HIGHWAY SAFETY	20.600		ARIZONA GOVERNOR'S OFFICE OF HIGHWAY SAFETY	2020-AI-008		\$3,325	\$264,024	HIGHWAY SAFETY CLUSTER	\$367,681
STATE AND COMMUNITY HIGHWAY SAFETY	20.600		ARIZONA GOVERNOR'S OFFICE OF HIGHWAY SAFETY	2020-AL-038		\$82,958	\$264,024	HIGHWAY SAFETY CLUSTER	\$367,681
STATE AND COMMUNITY HIGHWAY SAFETY	20.600		ARIZONA GOVERNOR'S OFFICE OF HIGHWAY SAFETY	2020-PTS-062		\$19,788	\$264,024	HIGHWAY SAFETY CLUSTER	\$367,681
STATE AND COMMUNITY HIGHWAY SAFETY	20.600		ARIZONA GOVERNOR'S OFFICE OF HIGHWAY SAFETY	2019-405D-068		\$37,182	\$264,024	HIGHWAY SAFETY CLUSTER	\$367,681
NATIONAL PRIORITY SAFETY PROGRAMS	20.616		ARIZONA GOVERNOR'S OFFICE OF HIGHWAY SAFETY	2020-405B-010		\$8,967	\$103,657	HIGHWAY SAFETY CLUSTER	\$367,681
NATIONAL PRIORITY SAFETY PROGRAMS	20.616		ARIZONA GOVERNOR'S OFFICE OF HIGHWAY SAFETY	2020-405D-041		\$63,840	\$103,657	HIGHWAY SAFETY CLUSTER	\$367,681

NATIONAL PRIORITY SAFETY PROGRAMS	20.616		ARIZONA GOVERNOR'S OFFICE OF HIGHWAY SAFETY	2019-PB-010	\$15,227	\$103,657	HIGHWAY SAFETY CLUSTER	\$367,681
NATIONAL PRIORITY SAFETY PROGRAMS	20.616		ARIZONA GOVERNOR'S OFFICE OF HIGHWAY SAFETY	2019-405D-040	\$4,656	\$103,657	HIGHWAY SAFETY CLUSTER	\$367,681
NATIONAL PRIORITY SAFETY PROGRAMS	20.616		ARIZONA GOVERNOR'S OFFICE OF HIGHWAY SAFETY	2019-405H-019	\$10,967	\$103,657	HIGHWAY SAFETY CLUSTER	\$367,681
TOTAL DEPARTMENT OF TRANSPORTATION					<u>\$4,084,094</u>			
DEPARTMENT OF TREASURY								
COVID-19 - CORONAVIRUS RELIEF FUND	21.019	COVID-19	EXECUTIVE OFFICE OF THE STATE OF ARIZONA	ERM-T-20-090	\$11,896,830	\$11,896,830	N/A	\$0
TOTAL DEPARTMENT OF TREASURY					<u>\$11,896,830</u>			
INSTITUTE OF MUSEUM AND LIBRARY SERVICES OR NATIONAL ENDOWMENT FOR THE ARTS OR NATIONAL ENDOWMENT FOR THE HUMANITIES								
GRANTS TO STATES	45.310		ARIZONA LIBRARY, ARCHIVES AND PUBLIC RECORDS	2017-0320-04	\$1,110	\$1,110	N/A	\$0
TOTAL INSTITUTE OF MUSEUM AND LIBRARY SERVICES OR NATIONAL ENDOWMENT FOR THE ARTS OR NATIONAL ENDOWMENT FOR THE HUMANITIES					<u>\$1,110</u>			
NATIONAL SCIENCE FOUNDATION								
GEOSCIENCES	47.050				\$45,650	\$45,650	N/A	\$0
TOTAL NATIONAL SCIENCE FOUNDATION					<u>\$45,650</u>			
DEPARTMENT OF HEALTH AND HUMAN SERVICES								
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES_PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE	93.243				\$187,483	\$187,483	N/A	\$0
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES					<u>\$187,483</u>			
EXECUTIVE OFFICE OF THE PRESIDENT								
HIGH INTENSITY DRUG TRAFFICKING AREAS PROGRAM	95.001		CITY OF TUCSON	HT-16-2616	\$207,974	\$207,974	N/A	\$0
TOTAL EXECUTIVE OFFICE OF THE PRESIDENT					<u>\$207,974</u>			
DEPARTMENT OF HOMELAND SECURITY								
HOMELAND SECURITY GRANT PROGRAM	97.067		ARIZONA OFFICE OF HOMELAND SECURITY	170824-01	\$19,573	\$126,322	N/A	\$0
HOMELAND SECURITY GRANT PROGRAM	97.067		ARIZONA OFFICE OF HOMELAND SECURITY	170824-02	\$1,296	\$126,322	N/A	\$0
HOMELAND SECURITY GRANT PROGRAM	97.067		ARIZONA OFFICE OF HOMELAND SECURITY	180823-03	\$3,780	\$126,322	N/A	\$0
HOMELAND SECURITY GRANT PROGRAM	97.067		ARIZONA OFFICE OF HOMELAND SECURITY	190823-01	\$90,000	\$126,322	N/A	\$0
HOMELAND SECURITY GRANT PROGRAM	97.067		ARIZONA OFFICE OF HOMELAND SECURITY	180822-01	\$4,718	\$126,322	N/A	\$0
HOMELAND SECURITY GRANT PROGRAM	97.067		ARIZONA OFFICE OF HOMELAND SECURITY	170823-02	\$6,955	\$126,322	N/A	\$0
TOTAL DEPARTMENT OF HOMELAND SECURITY					<u>\$126,322</u>			
TOTAL EXPENDITURE OF FEDERAL AWARDS					<u>\$17,399</u>	<u>\$30,305,298</u>		

The accompanying Notes to the Schedule of Expenditures of Federal Awards are an integral part of the schedule.

CITY OF TEMPE, ARIZONA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Fiscal Period 7/1/2019 - 6/30/2020

Significant Accounting Policies Used in Preparing the SEFA

The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the federal grant activity of City of Tempe, Arizona under programs of the federal government for the year ended June 30, 2020. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net position or cash flows of the City. 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. Any 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. Pass-through entity identifying numbers are presented where available.

10% De Minimis Cost Rate

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

Catalog of Federal Domestic Assistance Numbers

The program titles and CFDA numbers were obtained from the federal or pass-through grantor or through beta.sam.gov. If the three-digit CFDA extension is unknown, there is a U followed by a two-digit number in the CFDA extension to identify one or more Federal award lines from that program. The first Federal program with an unknown three-digit extension is indicated with U01 for all award lines associated with that program, the second is U02, etc.

Donated Personal Protective Equipment (PPE) - Unaudited

The City received donated PPE from the federal stockpile in March 2020. The PPE was valued at \$1,980 at the time of donation.

**CITY OF TEMPE, ARIZONA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2020**

Summary of Auditor's Results:

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Significant deficiency(ies) identified: No
- Material weakness(es) identified: No

Noncompliance material to financial statements noted: No

Federal Awards

Internal control over major programs:

- Significant deficiency(ies) identified: No
- Material weakness(es) identified: No

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 §200.516 of Uniform Guidance: No

Identification of major programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
20.205	Highway Planning and Construction Cluster
21.019	Coronavirus Relief Fund

Dollar threshold used to distinguish between Type A and Type B programs: \$909,158

Auditee qualified as low-risk auditee: No

Findings Related to Financial Statements Reported in Accordance with *Government Auditing Standards*: No

Findings and Questioned Costs Related to Federal Awards: No

Summary Schedule of Prior Audit Findings required to be reported: Yes

City of Tempe

Internal Services Department
Financial Services- Accounting
PO Box 5002
Tempe, AZ 85280
www.tempe.gov



February 19, 2021

To Whom It May Concern:

The accompanying Summary Schedule of Prior Audit Findings has been prepared as required by U.S. Office of Management and Budget Uniform Guidance. The status for each finding included in the prior year audit's Schedule of Findings and Questioned Costs has been provided.

Sincerely,

Thuomas Duensing
Deputy Internal Services Director- Finance

**CITY OF TEMPE, ARIZONA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2020**

**Status of Findings Related to Financial Statements Reported in Accordance with
*Government Auditing Standards***

Finding Number: FS-2019-001

Status: Fully corrected.