



Single Audit Report  
for the Year Ended June 30, 2018  
**City of Brawley, California**

# City of Brawley, California

## Single Audit Report For the Fiscal Year Ended June 30, 2018

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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***

To the City Council  
City of Brawley, 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 major fund, and the aggregate remaining fund information of the City of Brawley, California (City), as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the City’s basic financial statements and have issued our report thereon dated October 29, 2019.

**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) to determine the 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 City’s internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph 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. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

*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. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2018-001, 2018-003 and 2017-004 to be material weaknesses.

*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. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2018-002 to be significant deficiencies.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether 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 determination of financial statement amounts. 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2018-004.

**Management’s Response to Findings**

The City’s responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs and the City’s separate corrective action plan. The City’s responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

**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.



Riverside, California  
October 29, 2019



CPAs & BUSINESS ADVISORS

**Independent Auditor's Report on Compliance for the Major Federal Program; Report on Internal Control over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

To the City Council  
City of Brawley, California

**Report on Compliance for the Major Federal Program**

We have audited the City of Brawley, California's (City), compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have direct and material effect on the City's major federal program for the year ended June 30, 2018. The City's major federal program is 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 the City's major federal program 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 the major federal program. However, our audit does not provide a legal determination of the City's compliance.

***Opinion on the 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 its major federal program for the year ended June 30, 2018.

***Other Matters***

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2018-005. Our opinion on the major federal program is not modified with respect to this matter.

The City's response to the noncompliance finding 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 compliance and, accordingly, we express no opinion on the response.

### **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 the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the 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.

Our consideration of internal control over compliance was for the limited purpose described in the preceding 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. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2019-006, to be a material weakness.

*A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2019-005, to be a significant deficiency.

The City's response to the internal control over compliance finding 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 compliance and, accordingly, we express no opinion on the response.

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

**Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the City as of and for the year ended June 30, 2018, and have issued our report thereon dated October 29, 2019, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. 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 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 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 financial statements or to the 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 financial statements as a whole.

A handwritten signature in cursive script that reads "Eide Bailly LLP".

Riverside, California  
December 20, 2019

**City of Brawley, California**  
**Schedule of Expenditures of Federal Awards**  
**for the Fiscal Year Ended June 30, 2018**

U.S. Dept/Pass-Through Agency/ Program Title	Federal CFDA Number	Direct or Pass-Through Entity Identifying Number	Federal Expenditures	Amount Provided to Subrecipients
<b>Community Development Block Grant</b>				
Passed through the State of California, Housing and Community Development				
Community Development Block Grant/Entitlement Grants	14.228	Program Income	\$ 193,392	-
Community Development Block Grant/Entitlement Grants	14.228	13-CDBG-8954	848,827	-
Subtotal CDBG Entitlement Grants Cluster			1,042,219	-
<b>Total U.S. Department of Housing and Urban Development</b>			<b>1,042,219</b>	-
<b>U.S Department of Justice</b>				
Direct Assistance:				
Equitable Sharing Program	16.922	N/A	81,153	-
Subtotal Equitable Sharing Program			81,153	-
<b>Total U.S. Department of Justice</b>			<b>81,153</b>	-
<b>Executive Office of the President</b>				
Direct Assistance:				
High Intensity Drug Trafficking Areas Program	95.001	N/A	122,852	-
Subtotal High Intensity Drug Trafficking Areas Program			122,852	-
<b>Total Executive Office of the President</b>			<b>122,852</b>	-
<b>U.S. Department of Transportation</b>				
<b>Airport Improvement Program</b>				
Direct Assistance:				
Airport Improvement Program	20.106	3-06-0028-019-2017	1,093,013	-
<b>Highway Planning and Construction Cluster</b>				
Passed through the State of California, Transportation Department				
Highway Planning and Construction	20.205	CML-5167 (035)	54,463	-
Highway Planning and Construction	20.205	STPL-5167 (038)	229,066	-
Subtotal Highway Planning and Construction Cluster			283,529	-
<b>Total U.S. Department of Transportation</b>			<b>1,376,542</b>	-
<b>Federal Emergency Management Agency</b>				
Direct Assistance:				
Homeland Security Grant Program	97.067	OPSG	67,437	-
Subtotal FEMA Pre Disaster Mitigation Program			67,437	-
<b>Total U.S. Department of Homeland Security</b>			<b>67,437</b>	-
Total Federal Awards			<b>\$ 2,690,203</b>	<b>\$ -</b>

See accompanying notes to Schedule of Expenditures of Federal Awards



**City of Brawley, California**  
**Notes to Schedule of Expenditures of Federal Awards**  
**for the Fiscal Year Ended June 30, 2018**

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**NOTE #1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. General**

The accompanying Schedule of Expenditures of Federal Awards presents the activity of federal award programs of the City of Brawley, California (City). The City's reporting entity is defined in Note 1 of the City's financial statements. All federal awards received directly from federal agencies as well as federal awards passed through from other government agencies are included on the Schedule of Expenditures of Federal Awards.

**B. Basis of Accounting**

The accompanying schedule of expenditures of federal awards (Schedule) includes the federal award activity of the City under programs of the federal government for the year ended June 30, 2018. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass through entity identifying numbers are presented where available.

**C. Relationship to Federal Financial Reports**

Amounts reported in the accompanying Schedule of Expenditures of Federal Awards agree with the amounts reported in the related federal financial reports. However, certain federal financial reports are filed based on cash expenditures. As such, certain timing differences may exist in the recognition of revenues and expenditures between the Schedule of Expenditures of Federal Awards and the federal financial reports.

**NOTE #2 – INDIRECT COST RATE**

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

**City of Brawley, California**  
**Schedule of Findings and Questioned Costs**  
**for the Fiscal Year Ended June 30, 2018**

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**I. SUMMARY OF AUDITOR’S RESULTS**

FINANCIAL STATEMENTS

Type of auditors' report issued on whether the financial statements audited were prepared in accordance with GAAP:	<u>Unmodified</u>
Internal control over financial reporting:	
Material Weaknesses identified?	<u>Yes</u>
Significant Deficiencies identified?	<u>Yes</u>
Noncompliance material to financial statements noted?	<u>Yes</u>

FEDERAL AWARDS

Internal control over major federal programs:	
Material Weaknesses identified?	<u>Yes</u>
Significant Deficiencies identified?	<u>Yes</u>
Type of auditor's report issued on compliance for major federal programs:	<u>Unmodified</u>
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200 section 200.516(a)?	<u>Yes</u>
Identification of major federal programs:	

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
<u>20.106</u>	<u>Airport Improvement Program</u>

Dollar threshold used to distinguish between Type A and Type B programs:	<u>\$ 750,000</u>
Auditee qualified as low-risk auditee?	<u>No</u>

**City of Brawley, California**  
**Schedule of Findings and Questioned Costs**  
**for the Year Ended June 30, 2018**

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**II. Financial Statement Findings**

**Finding 2018-001**

**Cash and Investment Reconciliations**

**Criteria:**

Management is responsible for the fair presentation of cash and investments which is accomplished through the timely preparation and review of monthly reconciliations between the bank statement balances and the general ledger. These reconciliations should be performed timely, generally within 30 days of the end of the month.

**Condition:**

During our testing, we noted that monthly reconciliations had not been performed or reviewed for more than a year. Additionally, no approval of the bank reconciliations were noted.

**Context:**

The June 2018 bank reconciliations were completed in September 2019. The reconciliations were completed by high level management. Upon completion of the reconciliations, no adjustments to the general ledger were necessary.

**Effect:**

The City's internal controls are weakened by the condition noted above.

**Cause:**

There was a change in the personnel responsible for the reconciliations during 2019. The City did not maintain procedures to ensure that cash and investment balances were reconciled timely to the general ledger.

**Recommendation:**

To enhance the internal control environment, we recommend that the City separate the function of preparing the bank reconciliations from the function of reviewing and approving the bank reconciliations. We also recommend preparing and reviewing the reconciliations within 30 days of the month end on a continuous basis.

**View of Responsible Officials and Planned Corrective Action:**

*See separate Corrective Action Plan.*

**City of Brawley, California**  
**Schedule of Findings and Questioned Costs**  
**for the Year Ended June 30, 2018**

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**Finding 2018-002**

**Utility Billing**

**Criteria:**

The utility billing system should not allow the same individual to initiate and approve the same transaction.

**Condition:**

During our fieldwork we noted that Individuals performing utility billing were able to modify utility rates on the master rate schedule. Additionally, individuals were able to issue credits to customer accounts, assign additional charges, and make other adjustments to customer bills without a secondary authorization.

**Context:**

The condition above was identified during our testing of the utility billing processes.

**Effect:**

Due to the above condition, the City's internal control associated with utility billings is weakened.

**Cause:**

Internal controls were not noted that would require that changes made to the master rate schedule be limited to appropriate personnel, or that changes to customer utility bills are either limited to appropriate individuals, or consistently reviewed and authorized by someone other than the individual who initiated the change.

**Recommendation:**

In order to enhance the control environment, we recommend that the City implement policies and procedures to ensure that proper segregation of duties exist over the utility billing process and that any changes made to the master rate schedule or to customer bills are properly authorized and reviewed. Additionally, we recommend that evidence of the reviews and approvals is maintained.

**View of Responsible Officials and Planned Corrective Action:**

*See separate Corrective Action Plan.*

**City of Brawley, California**  
**Schedule of Findings and Questioned Costs**  
**for the Year Ended June 30, 2018**

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**Finding 2018-003**

**Financial Reporting**

**Criteria:**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America. In order to accomplish this, management must perform a timely year-end close to accumulate, reconcile, and summarize information for inclusion. The financial statements should be presented in the correct format, include all required disclosures and reflect the implementation of adopted accounting pronouncements.

**Condition:**

During the audit the following items were noted:

- The City implemented new accounting for its other post-employment benefit (OPEB) plan, however, the information was not made available for the audit timely. Additionally, balances recorded were not originally allocated to all necessary reporting units and required adjustment.
- Pension expense, deferred outflows and deferred inflows of resources related to the City's pension plan were not originally calculated correctly and required adjustment.
- The June 30 interest accrual for the pooled cash was not recorded
- Classifications and entries used in the City's conversion from governmental funds reporting to government-wide reporting were incorrect and required adjustment.
- Certain financial statement disclosures did not reflect all required information or did not reflect current accounting pronouncements or were inconsistent with terminology and amounts. As such, changes and updates were necessary for the summary of significant accounting policies (Note 1), Stewardship (Note 2), Cash and Investments (Note 3), Capital Assets (Note 6), Long-term Debt (Note 7), Risk Management (Note 8), Pension (Note 11), OPEB (Note 12). Additionally, the required supplementary schedules required updates and information changes.

**Context:**

The condition noted above was identified as we progressed through the audit. The City analyzed several account balances for both the beginning and the end of the period which resulted in several restatements to beginning balances. The time necessary to perform these reconciliations delayed the closing and financial reporting processes the City has in place.

**Effect:**

Due to the above condition, adjustments were necessary to the City's financial statements to fairly present the financial statements. Additionally, the audit was delayed to allow the City to obtain, reconcile, and present required information.

**City of Brawley, California**  
**Schedule of Findings and Questioned Costs**  
**for the Year Ended June 30, 2018**

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**Cause:**

The City's current available resources and processes did not allow for a timely close of its records, nor for timely financial reporting.

**Recommendation:**

We recommend that the City ensure that staffing levels are appropriate to achieve timely year-end closing and financial reporting. Additionally, we recommend utilizing checklists to assist in monitoring the status of the closing process and ensuring all disclosures are included in the financial statements.

**View of Responsible Officials and Planned Corrective Action:**

*See separate Corrective Action Plan.*

**Finding 2018-004**

**Pooling of Restricted Cash**

**Criteria:**

Restricted cash balances should be utilized only for the purposes that meet the requirements of the restriction.

**Condition:**

In order to cover year end cash shortfalls, certain funds had short term borrowing arrangements recorded. The borrowings resulted in the Economic & Community Development Fund, Park Projects Fund, and the Airport Fund, borrowing restricted funds from the SB325 Fund.

**Context:**

Because the City pools available cash and investments to achieve a greater return, funds that participate in the pool that have cash deficits borrow from the funds with available cash.

**Effect:**

Due to the above condition, restricted cash was borrowed for purposes that did not comply with the restrictions.

**Cause:**

Certain funds had deficit cash positions at June 30, 2018.

**City of Brawley, California**  
**Schedule of Findings and Questioned Costs**  
**for the Year Ended June 30, 2018**

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**Recommendation:**

We recommend that the City perform an analysis of funds with consistent deficit positions and develop a financial plan to either eliminate the deficits or move those funds into other funds with similar spending requirements so that restricted funds were only used for purposes compliant with their restrictions.

**View of Responsible Officials and Planned Corrective Action:**

*See separate Corrective Action Plan.*

**City of Brawley, California**  
**Schedule of Findings and Questioned Costs**  
**for the Year Ended June 30, 2018**

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**III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

**Finding 2018-005**

**Program:** Airport Improvement Program

**CFDA No.:** 20.106

**Federal Grantor:** U.S. Department of Transportation

**Passed-through:** N/A

**Award No. and Year:** 3-06-0028-019-2017

**Compliance Requirements:** Allowable Costs, Cash Management

**Criteria:**

*Title 2 CFR Section 200.302(b)(6) and (7) of the Uniform Guidance* requires all non-Federal entities to establish written procedures to implement the requirements of 2 CFR section 200.305 (Cash Management) and for determining the allow ability of costs in accordance with *Subpart E – Cost Principles* and the conditions of the Federal award. Additionally, *Title 2 CFR Section 200.318(c)(1) and (2) of the Uniform Guidance* requires the non-Federal entity to maintain written standards of conduct covering conflicts of interest and governing the actions of its employees engaged in the selection, award and administration of contracts, and covering organization conflicts of interest.

**Condition:**

*Significant Deficiency, Instance of Non-Compliance* – The City has not established written procedures to implement the cash management requirements of 2 CFR Section 200.305, including written procedures that minimize the time elapsing between the transfer of funds and disbursement by the City. Further, the City has not established written procedures for determining allowability of costs in accordance with *Subpart E – Cost Principles* or the conditions of the Federal award.

**Questioned Costs:**

None noted.

**Context:**

The condition noted above was identified during our procedures related to cash management and allowable costs for the Airport Improvement program, which is subject to the *Uniform Guidance*.

**Effect:**

The City has not complied with the specific requirements for written procedures over cash management and allowable costs as described in the *Uniform Guidance*.

**Cause:**

The City's procedures did not ensure the required written procedures were developed and implemented in accordance with the *Uniform Guidance*.



**City of Brawley, California**  
**Schedule of Findings and Questioned Costs**  
**for the Year Ended June 30, 2018**

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**Recommendation:**

We recommend the City review its policies and internal control procedures, and formalize written procedures related to cash management requirements within *2 CFR Section 200.305* and allowable costs in accordance with *Subpart E – Cost Principles*.

**Views of Responsible Officials and Planned Corrective Actions:**

*See separate Corrective Action Plan.*

**Finding 2018-006**

**Program:** Airport Improvement Program

**CFDA No.:** 20.106

**Federal Grantor:** U.S. Department of Transportation

**Passed-through:** N/A

**Award No. and Year:** 3-06-0028-019-2017

**Compliance Requirements:** Reporting

**Criteria:**

*Title 2 CFR Section 200.327* of the *Uniform Guidance* requires that the Federal awarding agency must use the standard financial reporting forms or such other forms as may be authorized by OMB when reporting to the Federal awarding agency. Each recipient must report program outlays and program income on a cash or accrual basis, as prescribed by the Federal awarding agency.

**Condition:**

*Material Weakness, Internal Control Deficiency* – The City did not maintain evidence that the following reports were prepared and submitted:

- Outlay Report and Request for Reimbursement for Construction Programs (SF-271) (OMB No.0348-0002)
- Federal Financial Report (FFR) (SF-425/SF-425A) (OMB No.0348-0061)

**Questioned Costs:**

None noted.

**Context:**

The condition noted above was identified during our procedures related to reporting for the Airport Improvement Program. The City was subsequently able to demonstrate that compliance was met, however, the City's internal controls should provide for maintaining evidence of compliance.

**City of Brawley, California  
Schedule of Findings and Questioned Costs  
for the Year Ended June 30, 2018**

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**Effect:**

The City did not maintain evidence that reports were issued and had to subsequently contact the granting agency.

**Cause:**

The City's procedures did not ensure that evidence of submission of reports was maintained.

**Recommendation:**

We recommend the City implement procedures to ensure that evidence of submission of required reports is maintained.

**Views of Responsible Officials and Planned Corrective Actions:**

*See separate Corrective Action Plan.*

**City of Brawley, California**  
**Schedule of Prior Year Audit Findings and Recommendations**  
**for the Fiscal Year Ended June 30, 2018**

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**Financial Statement Findings**

<b>Finding No.</b>	<b>Category</b>	<b>Status of Corrective Action</b>
2017-001	Cash and Investment Reconciliation	Partially implemented, see 2018-001
2017-002	Vendor Master File Maintenance	Implemented
2017-003	Capital Asset Inventory	Implemented
2017-004	Utility Billings	Not implemented, see 2018-002
2017-005	Year-End Closing	Partially implemented, see 2018-003
2017-006	Financial Reporting	Partially implemented, see 2018-003
2017-007	Single Audit Reporting	Implemented

**Federal Award Findings**

<b>Finding No.</b>	<b>Program</b>	<b>CFDA No.</b>	<b>Compliance Requirements</b>	<b>Status of Corrective Action</b>
2017-008	HOME Investment Partnership	14.239	Allowable Costs, Cash Management	Implemented