

City of Chandler, Arizona
Single Audit Reporting Package
Year Ended June 30, 2021

**CITY OF CHANDLER, ARIZONA
SINGLE AUDIT REPORTING PACKAGE
FOR THE YEAR ENDED JUNE 30, 2021**

<u>CONTENTS</u>	<u>Page</u>
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	1
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	3
Schedule of Expenditures of Federal Awards	6
Notes to the Schedule of Expenditures of Federal Awards	8
Schedule of Findings and Questioned Costs	9

**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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate the discretely presented component units and remaining fund information of City of Chandler, Arizona, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise City of Chandler, Arizona's basic financial statements, and have issued our report thereon dated December 10, 2021.

Report on Internal Control Over Financial Reporting

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether City of Chandler, 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.
Scottsdale, Arizona
December 10, 2021

**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 Chandler, Arizona

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited City of Chandler, Arizona's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of City of Chandler, Arizona's major federal programs for the year ended June 30, 2021. City of Chandler, Arizona's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, City of Chandler, Arizona complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of City of Chandler, Arizona and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of City of Chandler, Arizona's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to City of Chandler, Arizona's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on City of Chandler, Arizona's compliance based on our audit.

Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate it would influence the judgment made by a reasonable user of the report on compliance about City of Chandler, Arizona's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding City of Chandler, Arizona's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of City of Chandler, Arizona's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of City of Chandler, Arizona's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, the aggregate the discretely presented component units and remaining fund information of City of Chandler, Arizona as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise City of Chandler, Arizona's basic financial statements. We issued our report thereon dated December 10, 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 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.
Scottsdale, Arizona
December 10, 2021

CITY OF CHANDLER, ARIZONA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Fiscal Period 7/1/2020 - 6/30/2021

<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 HOUSING AND URBAN DEVELOPMENT									
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	14.218	B18MCO-40507			\$204,896	\$486,694	\$2,134,688	CDBG - ENTITLEMENT GRANTS CLUSTER	\$2,134,688
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	14.218	B19MCO-40507			\$11,890	\$473,960	\$2,134,688	CDBG - ENTITLEMENT GRANTS CLUSTER	\$2,134,688
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	14.218	B20MCO-40507			\$319,491	\$692,920	\$2,134,688	CDBG - ENTITLEMENT GRANTS CLUSTER	\$2,134,688
COVID-19 COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	14.218	COVID-19, B20MW0-40507			\$239,136	\$481,114	\$2,134,688	CDBG - ENTITLEMENT GRANTS CLUSTER	\$2,134,688
<i>HOME INVESTMENT PARTNERSHIPS PROGRAM</i>	<i>14.239</i>		<i>MARICOPA COUNTY DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT</i>	<i>M18-DC-04-0227</i>		<i>\$41,672</i>	<i>\$207,061</i>	<i>N/A</i>	<i>\$0</i>
<i>HOME INVESTMENT PARTNERSHIPS PROGRAM</i>	<i>14.239</i>		<i>MARICOPA COUNTY DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT</i>	<i>M19-DC-04-0227</i>		<i>\$165,389</i>	<i>\$207,061</i>	<i>N/A</i>	<i>\$0</i>
PUBLIC AND INDIAN HOUSING	14.850	SF-440				\$1,117,640	\$1,233,731	N/A	\$0
COVID-19 PUBLIC AND INDIAN HOUSING	14.850	COVID-19				\$116,091	\$1,233,731	N/A	\$0
SECTION 8 HOUSING CHOICE VOUCHERS	14.871	SF 547 V				\$5,701,968	\$5,715,494	HOUSING VOUCHER CLUSTER	\$5,715,494
COVID-19 SECTION 8 HOUSING CHOICE VOUCHERS	14.871	COVID-19				\$13,526	\$5,715,494	HOUSING VOUCHER CLUSTER	\$5,715,494
PUBLIC HOUSING CAPITAL FUND	14.872	SF440 (AZ20P028501-18)				\$40,683	\$372,282	N/A	\$0
PUBLIC HOUSING CAPITAL FUND	14.872	SF440 (AZ20P028501-19)				\$226,423	\$372,282	N/A	\$0
PUBLIC HOUSING CAPITAL FUND	14.872	SF440 (AZ20P028501-20)				\$105,176	\$372,282	N/A	\$0
FAMILY SELF-SUFFICIENCY PROGRAM	14.896	FSS20AZ3243				\$55,990	\$145,676	N/A	\$0
FAMILY SELF-SUFFICIENCY PROGRAM	14.896	FSS21AZ3723				\$89,686	\$145,676	N/A	\$0
TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					\$775,413	\$9,808,932			
DEPARTMENT OF JUSTICE									
<i>COVID-19 CORONAVIRUS EMERGENCY SUPPLEMENTAL FUNDING PROGRAM</i>	<i>16.034</i>	<i>COVID-19</i>	<i>STATE OF ARIZONA</i>	<i>202-VD-BX-1662</i>		<i>\$134,282</i>	<i>\$134,282</i>	<i>N/A</i>	<i>\$0</i>
<i>CRIME VICTIM ASSISTANCE</i>	<i>16.575</i>		<i>STATE OF ARIZONA</i>	<i>DPS-2018-208</i>		<i>\$13,613</i>	<i>\$60,097</i>	<i>N/A</i>	<i>\$0</i>
<i>CRIME VICTIM ASSISTANCE</i>	<i>16.575</i>		<i>STATE OF ARIZONA</i>	<i>DPS-2020-125</i>		<i>\$46,484</i>	<i>\$60,097</i>	<i>N/A</i>	<i>\$0</i>
BULLETPROOF VEST PARTNERSHIP PROGRAM	16.607					\$36,848	\$36,848	N/A	\$0
EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	16.738	2017-DJ-BX-0763				\$18,615	\$77,373	N/A	\$0
EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	16.738	2018-DJ-BX-0875				\$35,782	\$77,373	N/A	\$0
EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	16.738	2019DJBX0909				\$22,976	\$77,373	N/A	\$0
TOTAL DEPARTMENT OF JUSTICE							\$308,600		
DEPARTMENT OF TRANSPORTATION									
<i>AIRPORT IMPROVEMENT PROGRAM</i>	<i>20.106</i>	<i>03-04-0008-027-2015</i>	<i>STATE OF ARIZONA</i>	<i>03-04-0008-027-2019</i>		<i>\$282,085</i>	<i>\$308,910</i>	<i>N/A</i>	<i>\$0</i>
<i>COVID-19 AIRPORT IMPROVEMENT PROGRAM</i>	<i>20.106</i>	<i>COVID-19</i>	<i>STATE OF ARIZONA</i>	<i>03-04-0008-030-2021</i>		<i>\$26,825</i>	<i>\$308,910</i>	<i>N/A</i>	<i>\$0</i>
<i>HIGHWAY PLANNING AND CONSTRUCTION</i>	<i>20.205</i>		<i>STATE OF ARIZONA</i>	<i>CHN19-PAV-002</i>		<i>\$1,109,889</i>	<i>\$9,050,088</i>	<i>HIGHWAY PLANNING AND CONSTRUCTION CLUSTER</i>	<i>\$9,050,088</i>
<i>HIGHWAY PLANNING AND CONSTRUCTION</i>	<i>20.205</i>		<i>STATE OF ARIZONA</i>	<i>CHN18110DZ; CHN16110RWZ</i>		<i>\$486,719</i>	<i>\$9,050,088</i>	<i>HIGHWAY PLANNING AND CONSTRUCTION CLUSTER</i>	<i>\$9,050,088</i>
<i>HIGHWAY PLANNING AND CONSTRUCTION</i>	<i>20.205</i>		<i>STATE OF ARIZONA</i>	<i>CHN17114DRB</i>		<i>\$72,570</i>	<i>\$9,050,088</i>	<i>HIGHWAY PLANNING AND CONSTRUCTION CLUSTER</i>	<i>\$9,050,088</i>
<i>HIGHWAY PLANNING AND CONSTRUCTION</i>	<i>20.205</i>		<i>STATE OF ARIZONA</i>	<i>CHN15135DZ</i>		<i>\$2,694,713</i>	<i>\$9,050,088</i>	<i>HIGHWAY PLANNING AND CONSTRUCTION CLUSTER</i>	<i>\$9,050,088</i>
<i>HIGHWAY PLANNING AND CONSTRUCTION</i>	<i>20.205</i>		<i>STATE OF ARIZONA</i>	<i>CHN16402</i>		<i>\$208,066</i>	<i>\$9,050,088</i>	<i>HIGHWAY PLANNING AND CONSTRUCTION CLUSTER</i>	<i>\$9,050,088</i>
<i>HIGHWAY PLANNING AND CONSTRUCTION</i>	<i>20.205</i>		<i>STATE OF ARIZONA</i>	<i>CHN18113DZ</i>		<i>\$125,580</i>	<i>\$9,050,088</i>	<i>HIGHWAY PLANNING AND CONSTRUCTION CLUSTER</i>	<i>\$9,050,088</i>
<i>HIGHWAY PLANNING AND CONSTRUCTION</i>	<i>20.205</i>		<i>STATE OF ARIZONA</i>	<i>CHN18440; CHN20740</i>		<i>\$466,589</i>	<i>\$9,050,088</i>	<i>HIGHWAY PLANNING AND CONSTRUCTION CLUSTER</i>	<i>\$9,050,088</i>
<i>HIGHWAY PLANNING AND CONSTRUCTION</i>	<i>20.205</i>		<i>STATE OF ARIZONA</i>	<i>CHN20-123DR8</i>		<i>\$204,644</i>	<i>\$9,050,088</i>	<i>HIGHWAY PLANNING AND CONSTRUCTION CLUSTER</i>	<i>\$9,050,088</i>

HIGHWAY PLANNING AND CONSTRUCTION	20.205		STATE OF ARIZONA	CHN-21-803C	\$3,681,318	\$9,050,088	HIGHWAY PLANNING AND CONSTRUCTION CLUSTER	\$9,050,088
STATE AND COMMUNITY HIGHWAY SAFETY	20.600		STATE OF ARIZONA	2021-MC-001	\$20,664	\$114,025	HIGHWAY SAFETY CLUSTER	\$272,978
STATE AND COMMUNITY HIGHWAY SAFETY	20.600		STATE OF ARIZONA	202-AL-003	\$2,500	\$114,025	HIGHWAY SAFETY CLUSTER	\$272,978
STATE AND COMMUNITY HIGHWAY SAFETY	20.600		STATE OF ARIZONA	2021-AL-010	\$88,188	\$114,025	HIGHWAY SAFETY CLUSTER	\$272,978
STATE AND COMMUNITY HIGHWAY SAFETY	20.600		STATE OF ARIZONA	2020-AL-013	\$2,673	\$114,025	HIGHWAY SAFETY CLUSTER	\$272,978
NATIONAL PRIORITY SAFETY PROGRAMS	20.616		STATE OF ARIZONA	2021-4058-002	\$40,000	\$158,953	HIGHWAY SAFETY CLUSTER	\$272,978
NATIONAL PRIORITY SAFETY PROGRAMS	20.616		STATE OF ARIZONA	2021-405H-002	\$11,421	\$158,953	HIGHWAY SAFETY CLUSTER	\$272,978
NATIONAL PRIORITY SAFETY PROGRAMS	20.616		STATE OF ARIZONA	2020-4058-002	\$24,404	\$158,953	HIGHWAY SAFETY CLUSTER	\$272,978
NATIONAL PRIORITY SAFETY PROGRAMS	20.616		STATE OF ARIZONA	2020-AL-012	\$69,128	\$158,953	HIGHWAY SAFETY CLUSTER	\$272,978
NATIONAL PRIORITY SAFETY PROGRAMS	20.616		STATE OF ARIZONA	2021-CIOT-005	\$14,000	\$158,953	HIGHWAY SAFETY CLUSTER	\$272,978
TOTAL DEPARTMENT OF TRANSPORTATION					\$9,631,976			
DEPARTMENT OF TREASURY								
CORONAVIRUS RELIEF FUND	21.019	COVID-19	MARICOPA COUNTY	C-22-20-035-3-01	\$238,740	\$3,061,323	N/A	\$0
CORONAVIRUS RELIEF FUND	21.019	COVID-19	STATE OF ARIZONA	N/A	\$2,730,263	\$3,061,323	N/A	\$0
CORONAVIRUS RELIEF FUND	21.019	COVID-19			\$92,320	\$3,061,323	N/A	\$0
EMERGENCY RENTAL ASSISTANCE PROGRAM	21.023	COVID-19			\$5,200,000	\$5,250,196	N/A	\$0
CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027	COVID-19				\$5,409,364	N/A	\$0
TOTAL DEPARTMENT OF TREASURY					\$5,200,000	\$13,720,883		
INSTITUTE OF MUSEUM AND LIBRARY SERVICES OR NATIONAL ENDOWMENT FOR THE ARTS OR NATIONAL ENDOWMENT FOR THE HUMANITIES								
GRANTS TO STATES	45.310		STATE OF ARIZONA	201802603	\$120	\$48,850	N/A	\$0
GRANTS TO STATES	45.310		STATE OF ARIZONA	2020-0260-03	\$17,384	\$48,850	N/A	\$0
GRANTS TO STATES	45.310		STATE OF ARIZONA	2020-0340-STAFF-01	\$2,718	\$48,850	N/A	\$0
GRANTS TO STATES	45.310		STATE OF ARIZONA	2020-0260-02	\$15,132	\$48,850	N/A	\$0
GRANTS TO STATES	45.310		STATE OF ARIZONA	2020-0730-06	\$10,000	\$48,850	N/A	\$0
GRANTS TO STATES	45.310		STATE OF ARIZONA	2020-0010-CAP-02	\$3,496	\$48,850	N/A	\$0
TOTAL INSTITUTE OF MUSEUM AND LIBRARY SERVICES OR NATIONAL ENDOWMENT FOR THE ARTS OR NATIONAL ENDOWMENT FOR THE HUMANITIES						\$48,850		
EXECUTIVE OFFICE OF THE PRESIDENT								
HIGH INTENSITY DRUG TRAFFICKING AREAS PROGRAM	95.001		STATE OF ARIZONA	N/A	\$13,432	\$13,432	N/A	\$0
TOTAL EXECUTIVE OFFICE OF THE PRESIDENT						\$13,432		
DEPARTMENT OF HOMELAND SECURITY								
HOMELAND SECURITY GRANT PROGRAM	97.067		STATE OF ARIZONA	200803-02	\$20	\$237,373	N/A	\$0
HOMELAND SECURITY GRANT PROGRAM	97.067		STATE OF ARIZONA	190802-01	\$402	\$237,373	N/A	\$0
HOMELAND SECURITY GRANT PROGRAM	97.067		STATE OF ARIZONA	190200-01	\$86,364	\$237,373	N/A	\$0
HOMELAND SECURITY GRANT PROGRAM	97.067		STATE OF ARIZONA	190802-02	\$563	\$237,373	N/A	\$0
HOMELAND SECURITY GRANT PROGRAM	97.067		STATE OF ARIZONA	200803-01	\$60,868	\$237,373	N/A	\$0
HOMELAND SECURITY GRANT PROGRAM	97.067		STATE OF ARIZONA	20AZDOHSHSGP200801-01	\$78,397	\$237,373	N/A	\$0
HOMELAND SECURITY GRANT PROGRAM	97.067		STATE OF ARIZONA	20-AZDOHS-HSGP-200801-02	\$1,789	\$237,373	N/A	\$0
HOMELAND SECURITY GRANT PROGRAM	97.067		STATE OF ARIZONA	19-AZDOHS-HSGP-190803-02	\$465	\$237,373	N/A	\$0
HOMELAND SECURITY GRANT PROGRAM	97.067		STATE OF ARIZONA	19-AZDOHS-HSGP-190803-01	\$8,505	\$237,373	N/A	\$0
TOTAL DEPARTMENT OF HOMELAND SECURITY						\$237,373		
TOTAL EXPENDITURE OF FEDERAL AWARDS					\$5,975,413	\$33,770,046		

Please Note:

Italicized award lines indicate pass-through funding

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

CITY OF CHANDLER, ARIZONA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Fiscal Period 7/1/2020 - 6/30/2021

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 Chandler, Arizona under programs of the federal government for the year ended June 30, 2021. 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 auditee did not use the de minimis cost rate.

Assistance Listing Numbers

The program titles and Assistance Listing numbers were obtained from the federal or pass-through grantor or through sam.gov. If the three-digit Assistance Listing extension is unknown, there is a U followed by a two-digit number in the Assistance Listing 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.

**CITY OF CHANDLER, ARIZONA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2021**

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>Assistance Listing Numbers</u>	<u>Name of Federal Program or Cluster</u>
14.850	Public and Indian Housing
14.871	Housing Voucher Cluster
21.019	Coronavirus Relief Fund
21.023	Emergency Rental Assistance Program
21.027	Coronavirus State and Local Fiscal Recovery Funds

Dollar threshold used to distinguish between Type A and Type B programs: \$1,013,101

Auditee qualified as low-risk auditee: Yes

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: No