



**Single Audit Report**  
**City of Simi Valley, California**  
***For the Year Ended June 30, 2018***  
***With Report of Independent Auditors***



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**Report of Independent Auditors on Internal Control over Financial Reporting  
and on Compliance and Other Matters Based on an Audit of Financial Statements  
Performed in Accordance with *Government Auditing Standards***

**The Honorable Mayor and the Members of the City Council  
City of Simi Valley, 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, business-type activities, each major fund, and the aggregate remaining fund information of the City of Simi Valley, 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 February 28, 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 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. 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 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 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 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 City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Vasquez + Company LLP*

**Glendale, California  
February 28, 2019**

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

**The Honorable Mayor and the Members of the City Council  
City of Simi Valley, California**

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

We have audited the City of Simi Valley, California's (City) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended June 30, 2018. The City's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with the federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

***Auditors' 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, 2018.

### **Other Matters**

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as Finding Nos. SA 2018-001 through SA 2018-002. Our opinion on each major federal program is not modified with respect to these matters.

The City's responses to the noncompliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The City's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

### **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 a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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, and the aggregate remaining fund information of the 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. We issued our report thereon dated February 28, 2019, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

*Vasquez + Company LLP*

**Glendale, California**

**March 29, 2019** (except for the Schedule of Expenditures of Federal Awards, as to which the date is February 28, 2019)

**City of Simi Valley, California**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2018**

| Federal Grantor/Pass-Through Grantor/Program Title                                      | Catalog of Federal<br>Domestic<br>Assistance<br>Number | Program<br>Identification<br>Number | Passed<br>Through to<br>Subrecipients | Federal<br>Expenditures |
|---|--|-------------------------------------|---------------------------------------|-------------------------|
| <b><u>U.S. Department of Housing and Urban Development</u></b>                          |  |                                     |                                       |                         |
| Direct Assistance:  |  |                                     |                                       |                         |
| Community Development Block Grants/Entitlement Grants                                   | 14.218   | B-11-MC-06-0535                     | \$ -                                  | \$ 14,709               |
|   |  | B-12-MC-06-0535                     | -                                     | 35,291                  |
|   |  | B-17-MC-06-0535                     | -                                     | 288,317                 |
|   |  | B-18-MC-06-0535                     | -                                     | 37,601                  |
|   |  |                                     | <u>140,115</u>                        | <u>375,918</u>          |
| Passed through the State of California Department of Housing and Community Development: |  |                                     |                                       |                         |
| Home Investment Partnerships Program  | 14.239   | 03-HOME-0681                        | -                                     | 398,143 *               |
| Total U.S. Department of Housing and Urban Development                                  |  |                                     | <u>-</u>                              | <u>774,061</u>          |
| <b><u>U.S. Department of Justice</u></b>  |  |                                     |                                       |                         |
| Direct Assistance:  |  |                                     |                                       |                         |
| Equitable Sharing Program -Federal Asset Forfeiture Program                             | 16.922   | N/A                                 | -                                     | 306,898                 |
| Total U.S. Department of Justice  |  |                                     | <u>-</u>                              | <u>306,898</u>          |
| <b><u>U.S. Department of Transportation</u></b>   |  |                                     |                                       |                         |
| Direct Assistance:  |  |                                     |                                       |                         |
| Federal Transit Formula Grants  | 20.507   | Unknown                             | -                                     | 2,623,944               |
| Federal Transit Formula Grants  | 20.507   | CA-95-X221                          | -                                     | 23,371                  |
|   |  |                                     | <u>-</u>                              | <u>2,647,315</u>        |
| Passed through the State of California, Department of Transportation:                   |  |                                     |                                       |                         |
| Highway Planning & Construction   | 20.205   | ATPL-5405 (082)                     | -                                     | 456,080                 |
| Highway Planning & Construction   | 20.205   | BHLS-5405 (064)                     | -                                     | 1,171,421               |
| Highway Planning & Construction   | 20.205   | CML-5405 (080)                      | -                                     | 167                     |
|   |  |                                     | <u>-</u>                              | <u>1,627,668 *</u>      |
| Passed through the State of California Office of Traffic Safety:                        |  |                                     |                                       |                         |
| State and Community Highway Safety  | 20.600   | PT17124/PT18137                     | -                                     | 31,869                  |
| Minimum Penalties for Repeat Offenders for Driving While Intoxicated                    | 20.608   | PT17124/PT18137                     | -                                     | 60,933                  |
|   |  |                                     | <u>-</u>                              | <u>92,802</u>           |
| Total U.S. Department of Transportation   |  |                                     | <u>-</u>                              | <u>4,367,785</u>        |
| <b><u>U.S. Department of Treasury</u></b>   |  |                                     |                                       |                         |
| Direct Assistance:  |  |                                     |                                       |                         |
| Federal Asset Forfeiture Program  | 21.000   | N/A                                 | -                                     | 1,523                   |
| Total U.S. Department of Treasury   |  |                                     | <u>-</u>                              | <u>1,523</u>            |
| <b><u>U.S. Institute of Museum and Library Services</u></b>                             |  |                                     |                                       |                         |
| Passed through CA State Library:  |  |                                     |                                       |                         |
| Library Services & Technology Act   | 45.310   | LS-00-16-0005-16                    | -                                     | 10,139                  |
| Total U.S. Institute of Museum and Library Services                                     |  |                                     | <u>-</u>                              | <u>10,139</u>           |
| <b><u>U.S. Department of Health and Human Services</u></b>                              |  |                                     |                                       |                         |
| Passed through the County of Ventura Area Agency on Aging:                              |  |                                     |                                       |                         |
| Special Programs for the Aging, Title III, Part C Nutrition Services                    | 93.045   | 3500FY18-06                         | -                                     | 144,560                 |
| Total U.S. Department of Health and Human Services                                      |  |                                     | <u>-</u>                              | <u>144,560</u>          |
| <b><u>U.S. Department of Homeland Security</u></b>                                      |  |                                     |                                       |                         |
| Passed through the County of Ventura Sheriff's Department:                              |  |                                     |                                       |                         |
| Emergency Management Performance Grants   | 97.042   | 2017-0007-111-0000                  | -                                     | 29,500                  |
| State Homeland Security Program (SHSP)  | 97.067   | 2016-0102-111-0000                  | -                                     | 13,497                  |
| Total U.S. Department of Homeland Security  |  |                                     | <u>-</u>                              | <u>42,997</u>           |
| Total expenditures of federal awards  |  |                                     | <u>\$ 140,115</u>                     | <u>\$ 5,647,963</u>     |

\* Denotes major program

*See Notes to Schedule of Expenditures of Federal Awards.*

**NOTE 1           SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES APPLICABLE TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the Schedule) presents the activity of all federal award programs of the City of Simi Valley, California (City). For purposes of this Schedule, financial awards include federal awards received directly from a federal agency, as well as federal funds received indirectly by the City from a non-federal agency or other organization. Only the portions of program expenditures reimbursable with federal funds are reported in the accompanying Schedule. Program expenditures in excess of the maximum reimbursement authorized, if any, or the portion of the program expenditures that were funded with other state, local or other non-federal funds are excluded from the accompanying Schedule.

**Basis of Accounting**

The expenditures included in the accompanying Schedule were reported on the modified accrual basis of accounting, which is defined in Note 1 to the City's basic financial statements. 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. Expenditures reported include any property or equipment acquisitions incurred under the federal programs.

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

**NOTE 2           RELATIONSHIP TO FEDERAL FINANCIAL REPORTS**

Grant expenditure reports as of and for the year ended June 30, 2018, which have been submitted to grantor agencies, will, in some cases, differ from amounts disclosed herein. The reports prepared for grantor agencies are typically prepared at a later date and often reflect refined estimates of the year-end accruals.

**NOTE 3           RELATIONSHIP TO THE BASIC FINANCIAL STATEMENTS**

In accordance with the Governmental Accounting Standards Board's Statement No. 61, *Financial Reporting Entity* and Statement No. 39, *Determining Whether Certain Organizations are Component Units – an Amendment of GASB Statement No. 14*, activities relating to all federal financial assistance programs are blended in the City's financial statements and reported as special revenue funds.

**NOTE 4           LOANS RECEIVABLE**

Loans made with CDBG funds in the amount of \$451,163, which includes interest of \$82,841, and loans made with HOME funds in the amount of \$1,799,553, which includes interest of \$106,781, are outstanding as of June 30, 2018. During fiscal year 2017-18, there were no new loans made with CDBG funds and \$367,288 in new loans were made with HOME funds.

**City of Simi Valley, California**  
**Schedule of Findings and Questioned Costs**  
**Year Ended June 30, 2018**

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**Section I – Summary of Auditors’ Results**

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**Financial Statements**

|   |               |
|---|---------------|
| Type of auditors’ report issued on whether the financial statements audited were prepared in accordance with GAAP | Unmodified    |
| Internal control over financial reporting:  |               |
| Material weakness(es) identified?   | No            |
| Significant deficiency(ies) identified?   | None reported |
| Noncompliance material to financial statements noted  | No            |

**Federal Awards**

|  |   |
|--|---|
| Internal control over major programs:  |   |
| Material weakness(es) identified?  | No  |
| Significant deficiency(ies) identified?  | None reported                                       |
| Type of auditors’ report issued on compliance with respect to major programs                               | Unmodified  |
| Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516 (a) | Yes (Findings No. 2018-001 to Finding No. 2018-002) |

**Identification of Major Programs:**

| <u>CFDA Number</u>  | <u>Name of Federal Program</u>                                  |
|---|---|
| 14.239  | Home Investment Partnerships Program                            |
| 20.205  | Highway Planning and Construction (Federal-Aid Highway Program) |
| Dollar threshold used to distinguish between Type A and Type B programs | \$750,000   |
| Auditee qualified as a low-risk auditee                                 | Yes   |

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**Section II – Financial Statement Findings**

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There were no financial statement findings noted during the fiscal year ended June 30, 2018.

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**Section III – Federal Award Findings**

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**Finding No. 2018-001 –Suspension and Debarment: Vendor Status Verification**

|                                |   |
|--------------------------------|---|
| <i>Federal Catalog Number:</i> | CFDA 14.239   |
| <i>Federal Program Name</i>    | Home Investment Partnerships Program                          |
| <i>Federal Agency:</i>         | U.S. Department of Housing and Urban Development              |
| <i>Passed Through Entity:</i>  | California Department of Housing and Community<br>Development |
| <i>Federal Award Number:</i>   | 03-HOME-0681  |
| <i>Federal Award Year:</i>     | July 1, 2004 to June 30, 2022                                 |

*Criteria or Specific Requirement:*

Title 2, Subtitle A, Chapter II, Part 200, Subpart C, §200.213 Suspension and debarment. Non-federal entities are subject to the non-procurement debarment and suspension regulations Implementing Executive Orders 12549 and 12689, 2 CFR part 180. These regulations restrict awards, sub awards, and contracts with certain parties that are debarred, suspended, or otherwise excluded from or ineligible for participation in Federal assistance programs or activities.

Non-Federal entities are prohibited from contracting with or making subawards under covered transactions to parties that are suspended or debarred. "Covered transactions" include contracts for goods and services awarded under a non-procurement transaction (e.g., grant or cooperative agreement) that are expected to equal or exceed \$25,000 or meet certain other criteria as specified in 2 CFR section 180.220. All non-procurement transactions entered into by a passthrough entity (i.e., subawards to subrecipients), irrespective of award amount, are considered covered transactions, unless they are exempt as provided in 2 CFR section 180.215.

When a non-Federal entity enters into a covered transaction with an entity at a lower tier, the non-Federal entity must verify that the entity, as defined in 2 CFR section 180.995 and agency adopting regulations, is not suspended or debarred or otherwise excluded from participating in the transaction. This verification may be accomplished by (1) checking the Excluded Parties List System (EPLS) maintained by the General Services Administration (GSA) and available at [www.sam.gov](http://www.sam.gov), (2) collecting a certification from the entity, or (3) adding a clause or condition to the covered transaction with that entity (2 CFR section 180.300). Non-Federal entities receiving contracts from the Federal Government are required to comply with the contract clause at FAR 52.209-6 before entering into a subcontract that will exceed \$30,000, other than a subcontract for a commercially available off-the-shelf item.

Identified Condition:

During our audit, we noted that the suspension and debarment statuses of vendors were not regularly verified prior to procurement. For two sampled vendors, the City did not verify the status of the vendors or required them to submit a certification prior to procurement that the vendors are not debarred or suspended.

Cause and Effect:

The City's Department of Environmental Services (ES) did not have a full understanding of the requirement including the different methods for verifying vendor status.

Questioned Costs:

None.

Recommendation:

We recommend that additional training be conducted to educate staff on the compliance requirement for performing suspension and debarment checks before engaging the services of a vendor. Additionally, a review checklist should be implemented which requires the reviewer to assert that a SAM screenshot has been generated or a certification has been obtained to document performance of this procedure prior to initiating the purchase.

Views of Responsible Officials:

The City concurs with the finding. Additional training will be conducted to educate staff on the compliance for performing suspension and debarment checks before engaging in services with selected contractors. In the future, the City will obtain a self-certification form from contractors submitting quotes and a SAM screenshot will be generated for the selected contractor to verify vendor status prior to initiating services.

**Finding No. 2018-002 –Special Tests and Provision: Administration of Engineering and Design-Related Service Contracts**

|                                |  |
|--------------------------------|--|
| <i>Federal Catalog Number:</i> | CFDA 20.205                                    |
| <i>Federal Program Name</i>    | Highway Planning and Construction              |
| <i>Federal Agency:</i>         | U.S. Department of Transportation              |
| <i>Passed Through Entity:</i>  | California Department of Transportation        |
| <i>Federal Award Numbers:</i>  | ATPL-5405 (082), BHLS-5405(064), CML-5405(080) |
| <i>Federal Award Year:</i>     | July 1, 2017 to June 30, 2018                  |

*Criteria or Specific Requirement:*

Local public agencies (LPAs) must use qualifications-based selection procedures (Brooks Act) when acting as contracting agencies to procure engineering and design-related services from consultants and sub-consultants for projects using Federal-aid highway funds (23 USC 112(b)(2); 23 CFR part 172). Requirements applicable to engineering and design-related services contracts include:

- Contracting agencies (LPAs) are required to accept the indirect cost rates for consultants and sub-consultants that have been established by a cognizant agency in accordance with the Federal Acquisition Regulation (48 CFR part 31) for 1-year applicable accounting periods, if such rates are not currently under dispute. Per 23 USC 112(b)(2)(C); 23 CFR section 172.11, consultants and sub-consultants providing engineering and design-related services contracts must certify to contracting agencies that costs used to establish indirect cost rates are in compliance with the applicable cost principles contained in the Federal Acquisition Regulation (48 CFR part 31) by submitting a “Certificate of Final Indirect Costs”.

*Identified Condition:*

During our audit, we noted that the City did not obtain approved indirect cost rate from its consultants or did not obtain a certification that costs used to establish indirect cost rates are in compliance with the applicable cost principles contained in the Federal Acquisition Regulation (48 CFR part 31).

*Cause and Effect:*

The City’s Department of Public Works (Department) is not aware of this new requirement by the Uniform Guidance.

*Questioned Costs:*

None.



*Recommendation:*

We recommend that additional training be conducted to educate program managers on the specific compliance requirements relative to procurement and to ensure that federal programs are administered in accordance with the federal requirements.

*Views of Responsible Officials:*

The City concurs with the finding. In the future, the City will obtain from consultants either an approved indirect cost rate or will obtain a certification that costs used to establish indirect costs rates are in compliance with the applicable cost principles contained in the Federal Acquisition Regulation (48 CFR part 31).



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