

**CITY OF CONCORD, CALIFORNIA**

**Single Audit Report  
(OMB Circular A-133)**

**FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

**CITY OF CONCORD, CALIFORNIA**

**SINGLE AUDIT REPORT**

**FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

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**INDEPENDENT AUDITORS' 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**

The Honorable Mayor and  
Members of the City Council  
City of Concord, 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, each major fund, and the aggregate remaining fund information of City of Concord (the City) as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the City of Concord's basic financial statements and have issued our report thereon dated December 15, 2014. Our report includes a reference to other auditors who audited the financial statements of the Salvio Grant Land Joint Venture, as described in our report on the City's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. Our report included an emphasis of a matter paragraph regarding the City's adoption of Governmental Accounting Standards Board (GASB) Statement No. 65 – *Items Previously Reported as Assets and Liabilities* and GASB Statement No. 67, *Financial Reporting for Pension Plans – an amendment of GASB Statement No. 25*, both effective July 1, 2013.

**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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. 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. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2014-001 that we consider to be a significant deficiency.

## **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*.

## **City of Concord's Response to Findings**

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

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Vavrinik, Trine, Day & Co. LLP*

Sacramento, California  
December 15, 2014



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY OMB CIRCULAR A-133**

The Honorable Mayor and  
Members of the City Council  
City of Concord, California

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

We have audited the City of Concord's (the City), compliance with the types of compliance requirements described in the *OMB Circular A-133 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, 2014. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

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

***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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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, 2014.

## ***Other Matters***

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as item 2014-002. Our opinion on each major federal program is not modified with respect to these matters.

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 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 OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

## Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

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, 2014, and the related notes to the financial statements, which collectively comprise City's basic financial statements. We issued our report thereon dated December 15, 2014, which contained unmodified opinions on those financial statements. Our report includes a reference to other auditors who audited the financial statements of the Salvio Grant Land Joint Venture, as described in our report on the City's financial statements. Our report included an emphasis of a matter paragraph regarding the City's adoption of Governmental Accounting Standards Board (GASB) Statement No. 65 – *Items Previously Reported As Assets and Liabilities* and GASB Statement No. 67, *Financial Reporting for Pension Plans – an amendment of GASB Statement No. 25*, both effective July 1, 2013. 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 OMB Circular A-133 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 as a whole.

*Vavrinik, Trine, Day & Co. LLP*

Sacramento, California  
January 15, 2015

**CITY OF CONCORD, CALIFORNIA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Grant Identification Number	Federal Award Expenditures
<b>Department of Housing and Urban Development</b>			
<i>Direct Program</i>			
Community Development Block Grants	14.218	B-11-MC-06-0009	\$ 894,563
Loans With Continuing Compliance Requirements	14.218	B-11-MC-06-0009	245,174
<b>Total Department of Housing and Urban Development</b>			<b><u>1,139,737</u></b>
<b>Department of Transportation</b>			
Highway Planning and Construction Cluster:			
<i>Passed through California Department of Transportation</i>			
Bridge Preventative Maintenance	20.205	BPMP-5135(039)	62,720
Monument Pedestrian & Bikeway	20.205	CML-5135(040)	12,963
Monument Corridor Pedestrian and Bikeway Network Improvements	20.205	CML-5135(046)	977,667
Concord Blvd Pavement Rehab, Sixth to Glazier	20.205	STPL-5135(041)	37,810
<i>Passed through Metropolitan Transportation Commission</i>			
Downtown Concord BART Station Specific Plan	20.205		309,943
North Concord PDA Station Plan	20.205		220,810
Subtotal Highway Planning and Construction Cluster [1]			<u>1,621,913</u>
Highway Safety Cluster:			
<i>Passed through California Office of Traffic Safety</i>			
Selective Traffic Enforcement Program	20.600	PT1309	29,035
Sobriety Checkpoint Grant Program for 2012-13	20.600	SC13090	17,021
Sobriety Checkpoint Grant Program for 2013-14	20.600	SC14090	18,756
OTS FY14	20.600	PT1452	114,188
Subtotal Highway Safety Cluster			<u>179,000</u>
<b>Total Department of Transportation Programs</b>			<b><u>1,800,913</u></b>
<b>U.S. Department of Defense</b>			
<i>Direct Program</i>			
Office of Economic Adjustment Grant [1]	12.607	RA0588-12-05	25,895
Office of Economic Adjustment Grant [1]	12.607	RA0588-13-06	283,603
<b>Total U.S. Department of Defense Programs</b>			<b><u>309,498</u></b>
<b>U.S. Department of Justice</b>			
<i>Direct Program</i>			
DEA Regional OCDEF	16.UNKNOWN		48,758
<i>Passed through the County of Contra Costa</i>			
2011 Justice Assistance Grant Award	16.738	2011-DJ-BX-0354	23,166
FY12 Edward Byrne Memorial Justice Assistance Grant Award	16.738	2012-DJ-BX-0619	5,340
FY13 Edward Byrne Memorial Justice Assistance Grant Award	16.738	2013-DJ-BX-0078	34,967
FY14 Edward Byrne Memorial Justice Assistance Grant Award	16.738	2014-DJ-BX-0230	37,787
Equitable Sharing Program	16.922		7,000
<b>Total U.S. Department of Justice Programs</b>			<b><u>157,018</u></b>
<b>U.S. Department of Homeland Security</b>			
<i>Direct Program</i>			
ICE Task Force	97.CA0070400	CA0070400	49,271
<b>Total U.S. Department of Homeland Security</b>			<b><u>49,271</u></b>
<b>Total Expenditures of Federal Awards</b>			<b><u>\$ 3,456,437</u></b>

[1]Denotes major federal program

See accompanying notes to schedule of expenditures of federal awards.

**CITY OF CONCORD, CALIFORNIA**

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

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

**A. Reporting Entity**

The Schedule of Expenditure of Federal Awards (the Schedule) includes expenditures of federal awards for the City of Concord, California, and its component units as disclosed in the notes to the Basic Financial Statements.

**B. Basis of Accounting**

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting except for programs recorded in the City's enterprise funds, which are presented using the accrual basis of accounting, which is described in Note 1 to the City's basic financial statements. The information in this schedule is presented in accordance with the requirements of *OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*.

**C. Relationship to Basic Financial Statements**

The amounts reported in the accompanying Schedule of Expenditures of Federal Awards agree, in all material respects, to amounts reported within the City's financial statements. Federal award revenues are reported principally in the City's financial statements as intergovernmental revenues in the General, Special Revenue and Enterprise funds.

**D. Federal Catalog of Federal Domestic Assistance (CFDA) Numbers**

The CFDA numbers included in this report were determined based on the program name, review of grant contract information, and the Office of Management and Budget's Catalog of Federal Domestic Assistance.

**E. Pass-Through Entities' Identifying Number**

When federal awards were received from a pass-through entity, the Schedule of Expenditures of Federal Awards will show, if available, the identifying number assigned by the pass-through entity. When no identifying number is shown, the City has determined that no identifying number is assigned for the program or the City was unable to obtain an identifying number from the pass-through entity.

**CITY OF CONCORD, CALIFORNIA**

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

***NOTE #2 – SUBRECIPIENTS***

Of the Federal expenditures presented in the accompanying Schedule of Expenditures of Federal Awards, the City provided Federal awards to subrecipients from the following program:

CFDA No.	Program Title	Pass-Through Entity	Amount
14.218	Community Development Block Grant	Bay Area Legal Aid - Tenant Landlord Counseling	\$ 9,742
14.218	Community Development Block Grant	CC Health Svcs - Adult Interim Housing	11,835
14.218	Community Development Block Grant	Community Violence Solutions	8,763
14.218	Community Development Block Grant	Contra Costa Crisis Ctr - Homeless Hotline/211 CC	8,767
14.218	Community Development Block Grant	Court Appointed Special Advocates - Children at Risk (CASA)	8,767
14.218	Community Development Block Grant	Food Bank of CC - Collaborative Food Distribution	9,742
14.218	Community Development Block Grant	ECHO (Eden Council for Hope & Opportunity)	13,637
14.218	Community Development Block Grant	Monument Crisis Center - Nutritional Resources	9,742
14.218	Community Development Block Grant	Senior Outreach Services - Meals on Wheels	10,716
14.218	Community Development Block Grant	Senior Outreach Services - Care Management	10,716
14.218	Community Development Block Grant	Senior Outreach Services - Senior Nutrition	10,716
14.218	Community Development Block Grant	SHELTER, Inc. - Homeless Prevention	11,690
14.218	Community Development Block Grant	STAND! Against DV - Emergency Shelter	8,767
	<b>Total</b>		<u><u>\$133,600</u></u>

**CITY OF CONCORD, CALIFORNIA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

**I. SUMMARY OF AUDITORS' RESULTS**

FINANCIAL STATEMENTS

Type of auditors' report issued:	<u>Unmodified</u>
Internal control over financial reporting:	
Material weaknesses identified?	<u>No</u>
Significant deficiencies identified?	<u>Yes</u>
Noncompliance material to financial statements noted?	<u>No</u>

FEDERAL AWARDS

Internal control over major federal programs:	
Material weaknesses identified?	<u>No</u>
Significant deficiencies identified?	<u>None Reported</u>
Type of auditors' report issued on compliance for major federal programs:	<u>Unmodified</u>
Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section .510(a)	<u>Yes</u>

Identification of major federal programs:

<u>CFDA Numbers</u>	<u>Name of Federal Programs or Clusters</u>
<u>20.205</u>	<u>Highway Planning and Construction Cluster</u>
<u>12.607</u>	<u>Community Economic Adjustment Assistance</u>

Dollar threshold used to distinguish between Type A and Type B programs:	<u>\$ 300,000</u>
Auditee qualified as low-risk auditee under OMB Circular A-133, Section 530?	<u>No</u>

**CITY OF CONCORD, CALIFORNIA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

**II. FINANCIAL STATEMENT FINDINGS**

The following findings represent significant deficiencies, material weaknesses, or instances of noncompliance related to the financial statements that are required to be reported in accordance with generally accepted government auditing standards:

**FINDING 2014-001**

**MODIFICATION OF JOURNAL ENTRIES**

**Criteria:**

Internal controls should be implemented over the general ledger transaction journaling process that deter and prevent the same person from being able to commit, detect, and correct (or conceal) misstatements due to errors or fraud for which they are responsible.

**Condition Found:**

Significant Deficiency – As a result of our audit procedures over the City's journal entry process, we noted that approved and posted journal entries are not locked in the system and can be subsequently altered and modified without requiring a separate entry to be generated. We noted that the City has removed the function from the financial system allowing approved and posted journal entries to be modified; however, this did not occur until halfway through the 2013-2014 fiscal year.

**Context:**

During the course of gaining an understanding of our consideration of the design and implementation of key internal controls over the general ledger and journal entry function, the condition noted above was identified.

**Cause:**

The City's Department of Finance has designed its internal control structure to include segregating duties related to posting and approval of journal entries. However, this control is circumvented by personnel's ability to subsequently modify a posted transaction.

**Effect:**

The accounting system does not prevent personnel from making changes to an existing journal entry.

**Recommendation:**

We recommend the City review the control activities and control policies to determine the appropriate permissions granted to personnel within their accounting system.

**CITY OF CONCORD, CALIFORNIA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

**II. FINANCIAL STATEMENT FINDINGS**

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

This finding was discovered during the Fiscal Year 2013 audit. Upon discovery in November 2013, the ability for personnel to subsequently modify a previously posted transaction was removed. As the City's Internal Controls were exposed to this deficiency for the first four months of the fiscal year, additional testing was performed during interim audit to provide reassurance that posted entries had not been modified during that period.

**CITY OF CONCORD, CALIFORNIA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

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

The following findings represent significant deficiencies, material weaknesses, and/or instances of noncompliance including question costs that are required to be reported by OMB Circular A-133, section .510(a).

**FINDING 2014-002**

**Program:** Community Economic Adjustment Assistance for Establishment, Expansion, Realignment or Closure of a Military Installation

**CFDA No.:** 12.607

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

**Award Year:** 2013-2014

**Compliance Requirement:** Procurement Suspension and Debarment

**Criteria:**

The *March 2014 Office of Budget and Management (OMB) Circular A-133 Compliance Supplement* states that when a non-federal entity enters into a covered transaction with an entity at a lower tier, the nonfederal entity must verify that the entity and its principals are 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 the System for Award Management database (2) collecting a certification from the entity, or (3) adding a clause or condition to the covered transaction with that entity.

**Condition Found:**

*Instance of Noncompliance* – For one of the two contracts selected for testing we noted that the contract file lacked evidence of suspension and debarment verification.

**Questioned Costs:**

No questioned costs were identified as a result of our procedures.

**Context:**

The condition noted above was identified during testing of the procurement and suspension and debarment requirements of the program.

**Effect:**

By not performing checks that the party is not suspended or debarred, the City increases its risk of non-compliance with procurement, suspension and debarment requirements set forth in *OMB A-133 Compliance Supplement*.

**Cause:**

The City did not adhere to its policies and procedures requiring verification of the suspended or debarred status of all contracted vendors.

**CITY OF CONCORD, CALIFORNIA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

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

**Recommendation:**

We recommend that the City continue to monitor procedures to (1) ensure that procurements and subawards of federally funded projects are verified against the System for Award Management, (2) obtain a certification, or (3) add the required clauses for suspension or debarment to contracts.

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

The City has implemented a new process to check all contracts for disbarment. As of May 2014, the City's Finance department began checking all vendor contracts against the System for Award Management as the contracts are being routed for Finance approval.

For the contract under question in this finding, the City has since performed a disbarment check on the vendor with no negative results. The City has reached out to the granting agency for clarification on the disbarment verification policy for previously approved vendors.

**CITY OF CONCORD, CALIFORNIA**

**SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

Summarized below is the current status of all audit findings reported in the prior year audit's schedule of audit findings and questioned costs.

<b>Finding No.</b>	<b>Description / Program</b>	<b>CFDA No.</b>	<b>Compliance Requirement</b>	<b>Status</b>
2013-01	Modification of Journal Entries	N/A	N/A	See Finding No. 2014-001
2013-02	Department of Finance Turnover	N/A	N/A	Implemented
2013-03	Community Economic Adjustment Assistance for Establishment, Expansion, Realignment or Closure of a Military Installation	12.607	Procurement, Suspension and Debarment	Implemented