



**CITY OF ANAHEIM, CALIFORNIA**

Single Audit Reports

Year ended June 30, 2015

# CITY OF ANAHEIM, CALIFORNIA

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KPMG LLP  
Suite 1500  
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Los Angeles, CA 90071-2629

**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 City Council  
City of Anaheim, 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 basic financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Anaheim, California (the City), as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated December 18, 2015.

**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 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 City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

KPMG LLP

Irvine, California  
March 29, 2016



KPMG LLP  
Suite 1500  
550 South Hope Street  
Los Angeles, CA 90071-2629

**Independent Auditors' 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations***

The Honorable Mayor and City Council  
City of Anaheim, California:

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

We have audited the City of Anaheim, California's (the City's) 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, 2015. 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 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, 2015.

**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, 2015, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We have issued our report thereon dated December 18, 2015, which contained an unmodified opinion 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 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 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.

**KPMG LLP**

Irvine, California  
March 29, 2016

**CITY OF ANAHEIM, CALIFORNIA**  
Schedule of Expenditures of Federal Awards  
Year ended June 30, 2015

Federal grantor/program title	Federal CFDA number	Program or grant number	Actual June 30, 2015 expenditures
Department of Housing and Urban Development:			
Community Development Block Grant – Entitlement and Small Cities Cluster:			
Direct Programs:			
Community Development Block Grant/Entitlement Grant	14.218	B-13-MC-060501	\$ 3,875,398
Community Development Block Grant/Entitlement Grant	14.218	B-08-MN-060501	2,128
Community Development Block Grant/Neighborhood Stabilization Program	14.218	B-14-MC-060501	781,695
Total Community Development Block Grant – Entitlement and Small Cities Cluster			<u>4,659,221</u>
Direct Programs:			
Housing Opportunities for Persons with AIDS	14.241	CAH14F010	1,475,338
Direct Programs:			
Emergency Shelter Grant Program (ESG)	14.231	E-12-MC-06-0501	86,861
Emergency Shelter Grant Program (ESG)	14.231	E-13-MC-06-0501	80,576
Emergency Shelter Grant Program (ESG)	14.231	E-14-MC-06-0501	345,910
			<u>513,347</u>
Direct Programs:			
Home Investment Partnerships Program (HOME)	14.239	M-08-MC060502	199,190
Home Investment Partnerships Program (HOME)	14.239	M-10-MC060502	228,310
Home Investment Partnerships Program (HOME)	14.239	M-11-MC060502	1,249,748
Home Investment Partnerships Program (HOME)	14.239	M-12-MC060502	422,074
Home Investment Partnerships Program (HOME)	14.239	M-13-MC060502	213,103
Home Investment Partnerships Program (HOME)	14.239	M-14-MC060502	468,768
Home Investment Partnerships Program (HOME)	14.239	M-15-MC060502	130,937
			<u>2,912,130</u>
Direct Programs:			
Community Development Block Grant – Section 108 Loan Guarantees (Capital Projects)	14.248	B-09-MC-06-0501	12,205,000
Community Development Block Grant – Section 108 Loan Guarantees (West Gate Project)	14.248	B-02-MC-06-0501	6,884,000
			<u>19,089,000</u>
Direct Programs:			
Section 8 Housing Choice Vouchers	14.871	CA104VO/CA104AF	66,622,977
Section 8 Mainstream Vouchers	14.879	CA104DV	2,464,461
Total Housing Voucher Cluster			<u>69,087,438</u>
Total Department of Housing and Urban Development			<u>97,736,474</u>
Department of the Interior:			
Passed through California Department of Parks and Recreation:			
Outdoor Recreation, Acquisition, Development, and Planning – Paul Revere Park Development	15.916	06-01750	256,426
Total Department of the Interior			<u>256,426</u>
Department of Labor:			
Passed through California Employment Development Department:			
Workforce Investment Act – Adult Program	17.258	K491012	122,389
Workforce Investment Act – Adult Program	17.258	K594755	1,010,308
			<u>1,132,697</u>
Passed through California Employment Development Department:			
Workforce Investment Act – Youth Activities	17.259	K491012	415,809
Workforce Investment Act – Youth Activities	17.259	K594755	608,995
			<u>1,024,804</u>
Passed through California Employment Development Department:			
Workforce Investment Act – Dislocated Workers Formula Grants	17.278	K491012	257,831
Workforce Investment Act – Dislocated Workers Formula Grants	17.278	K594755	467,594
Workforce Investment Act – Dislocated Workers Formula Grants (Rapid Response/Layoff Aversion)	17.278	K491012	8,885
Workforce Investment Act – Dislocated Workers Formula Grants (Rapid Response/Layoff Aversion)	17.278	K594755	395,465
			<u>1,129,775</u>
Total Workforce Investment Act Cluster			<u>3,287,276</u>
Total Department of Labor			<u>3,287,276</u>
Department of Health and Human Services:			
Passed through Orange County:			
Temporary Assistance for Needy Families – Community Services (CalWorks)	93.558	WAM0711	556,528
Direct: Low Income Home Energy Assistance Program (LI – HEAP)	93.568	14Y-1406	573,114
Total Department of Health and Human Services			<u>1,129,642</u>
Department of Energy:			
Direct Programs:			
ARRA Electricity Delivery and Energy Reliability, Research, Development, and Analysis – SGIG Project	81.122	DE-OE0000257	1,617,542
Total Department of Energy			<u>1,617,542</u>
Department of Transportation:			
Highway Planning & Construction Cluster:			
Passed through California Department of Transportation:			
Highway Planning and Construction – Federal Demonstration Program (Gene Autry Highway Improvements)	20.205	HP21L-5055 (110)	1,896,897
Safe, Accountable, Flexible, Efficient Transportation Equity Act – A Legacy for Users:			
Passed through California Department of Transportation:			
Highway Planning and Construction – Federal Intelligent Transportation Systems	20.205	HPLUL-5055 (153)	201,331
Safe Routes to School:			
Passed through California Department of Transportation:			
Highway Planning and Construction – South side of La Palma Avenue from 500 feet west of East Street	20.205	SRTSL-5055 (165)	32,820
Highway Safety Improvement Program:			
Passed through California Department of Transportation:			
Highway Planning and Construction – South Douglass Road from the Lossan grade separation to south of Katella Avenue	20.205	HSIPL-5055 (179)	20,428

**CITY OF ANAHEIM, CALIFORNIA**  
Schedule of Expenditures of Federal Awards  
Year ended June 30, 2015

Federal grantor/program title	Federal CFDA number	Program or grant number	Actual June 30, 2015 expenditures
Department of Transportation:			
Transportation Improvement Program:			
Passed through California Department of Transportation:			
Highway Planning and Construction – Along the Santa Ana River Trail bordering the east side of ARTIC	20.205	TCSP-11CA (037)	\$ 652,200
Total Highway Planning and Construction Cluster			<u>2,803,676</u>
Federal Transit Administration:			
Passed through Orange County Transportation Authority:			
Federal Transit Capital Investment Grants:			
Federal Transit – Capital Investment Grant (Anaheim Regional Transportation Intermodal Center “ARTIC”)	20.500	CA-04-0178	28,725,174
Total Federal Transit Cluster			<u>28,725,174</u>
Passed through California Office of Traffic Safety:			
Minimum Penalties for Repeat Offenders for Driving While Intoxicated – Avoid DUI Campaign	20.608	AL1440	99,204
Passed through California Office of Traffic Safety:			
State and Community Highway Safety – Selective Traffic Enforcement Program	20.600	PT1495	37,799
State and Community Highway Safety – Sobriety Checkpoint Grant	20.600	SC14010	20,215
State and Community Highway Safety – Selective Traffic Enforcement Program	20.600	PT1506	116,952
State and Community Highway Safety – Selective Traffic Enforcement Program	20.600	PT1506	146,291
Total Highway Safety Cluster			<u>321,257</u>
Total Department of Transportation			<u>31,949,311</u>
Department of Commerce:			
Economic Development Cluster – Economic Adjustment Assistance	11.307	07-79-06423	590,452
Total Department of Commerce			<u>590,452</u>
Department of Justice:			
Direct Programs:			
Equitable Sharing Program – Asset Forfeiture	16.922	16.CA0300100	1,348,509
Services for Trafficking Victims – OVC FY12 Enhanced Collaborative Model to Combat Human Trafficking	16.320	2012-VT-BX-K002	126,258
Services for Trafficking Victims – FY 2014 Trafficking Victims Protection Act (TVPA) Funds	16.320	2012-VT-BX-K002	83,637
Passed through Orange County Sheriff’s Department:			
Edward Byrne Memorial Justice Assistance Program 2011 (JAG)	16.738	2011-DJ-BX-2532	37,149
Edward Byrne Memorial Justice Assistance Program 2012 (JAG)	16.738	2012-DJ-BX-0057	3,740
Edward Byrne Memorial Justice Assistance Program 2013 (JAG)	16.738	2013-DJ-BX-1065	3,674
Passed through California Office of Emergency Services:			
Edward Byrne Memorial Justice Assistance Program – 2011 JAG Antihuman Trafficking Task Force Program	16.738	HF12016129, Cal EMA ID: 059-02000	67,294
Total JAG Program Cluster			<u>111,857</u>
Total Department of Justice			<u>1,670,261</u>
Institute of Museum and Library Services:			
Passed through California State Library:			
Institute of Museum and Library Services – Grants to States – LSTA Books on the Go!	45.310	40-8417	59,386
Total Institute of Museum and Library			<u>59,386</u>
Department of Environmental Protection Agency:			
Passed through State Water Resources Control Board:			
Capitalization Grants for Clean Water State Revolving Funds – Reconstruction at Mountain View Avenue, Orangetown Avenue, Simmons Avenue	66.458	CS-060001-10	143,631
Capitalization Grants for Clean Water State Revolving Funds – Reconstruction at Ball Road, Beach Boulevard, Orange Avenue, Dale Avenue	66.458	CS-060001-10	112,231
Capitalization Grants for Clean Water State Revolving Funds – Reconstruction at Broadway from Brookhurst Street to Gilbert Street	66.458	CS-060001-10	45,390
Capitalization Grants for Clean Water State Revolving Funds – Reconstruction at Ward Terrace and Underhill Avenue	66.458	CS-060001-10	51,215
Total Department of Environmental Protection Agency			<u>352,467</u>
Department of Homeland Security:			
Passed through California Office of Emergency Services:			
Homeland Security Grant Program – Urban Areas Security Initiative (UASI)	97.067	2012-00123, Cal EMA ID#059-00000	43
Homeland Security Grant Program – Urban Areas Security Initiative (UASI)	97.067	2014-00093	827,831
Passed through City of Santa Ana:			
Homeland Security Grant Program – Urban Areas Security Initiative (UASI)	97.067	2013-00110	656,587
Passed through County of Orange:			
Homeland Security Grant Program – FY 2013	97.067	2013-00110, Cal OES ID #059-00000	148,294
Homeland Security Grant Program – FY 2014	97.067	2014-00093, Cal OES ID #059-00000	110,728
Passed through County of Orange:			
Homeland Security Grant Program – Metropolitan Medical Response System	97.067	282-00-0050	16,894
Emergency Management Performance Grant	97.042	2014-0070	55,017
Direct Programs:			
Assistance to Firefighters Grant	97.044	EMW-2013-FO-06885	313,987
Total Department of Homeland Security			<u>2,129,381</u>
Department of Treasury:			
Direct Program – Equitable Sharing Program – Asset Forfeiture	21.000	21.CA0300100	1,855,073
Total Department of Treasury			<u>1,855,073</u>
Total Expenditures of Federal Awards			<u>\$ 142,633,691</u>

See accompanying notes to schedule of expenditures of federal awards.



**CITY OF ANAHEIM, CALIFORNIA**

Notes to Schedule of Expenditures of Federal Awards

Year ended June 30, 2015

**(1) General**

The accompanying schedule of expenditures of federal awards (the Schedule) presents the activity of all federal award programs of the City of Anaheim, California (the City). The Schedule includes federal awards received directly from federal agencies as well as federal awards passed through the state of California and other agencies. The City’s reporting entity is defined in note 1 to the City’s financial statements. 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 assets, or cash flows of the City.

**(2) Basis of Accounting**

The Schedule is presented using the modified accrual basis of accounting, which is described in the notes to the City’s financial statements.

**(3) Relationship to Financial Statements and Federal Financial Reports**

Information reported in the Schedule agrees with the amounts reported in both the financial statements and related federal financial reports for the major federal programs. Revenues from federal award programs are reported in the financial statements as operating and capital grant revenues in the government-wide financial statements and intergovernmental revenues in the fund statements, except for the Housing and Urban Development (HUD) Section 108 guaranteed loan, which is reported as other financing sources – issuance of debt and long-term debt payable.

**(4) Amounts Provided to Subrecipients**

Included in the Schedule are the following amounts passed through to subrecipients:

Community Development Block Grant – Entitlement and Small Cities Cluster (CFDA No. 14.218)	\$	402,670
Emergency Shelter Grant (CFDA No. 14.231)		486,887
Home Investment Partnerships Program (CFDA No. 14.239)		293,351
Housing Opportunities for Persons with AIDS (CFDA No. 14.241)		1,471,038
Services for Trafficking Victims – OCV FY12 Enhanced Collaborative Model to Combat Human Trafficking (CFDA No. 16.320)		39,025
Services for Trafficking Victims – FY14 Trafficking Victims Protection Act (TVPA) Funds (CFDA No. 16.320)		18,637
Workforce Investment Act Cluster (CFDA Nos. 17.258, 17.259 and 17.278)		778,369
Minimum Penalties for Repeat Offenders for Driving While Intoxicated – Avoid DUI Campaign (CFDA No. 20.608)		94,551
Homeland Security Grant Program – Urban Areas Security Initiative (CFDA No. 97.067)		68,897
	\$	<u>3,653,425</u>

**CITY OF ANAHEIM, CALIFORNIA**

Notes to Schedule of Expenditures of Federal Awards

Year ended June 30, 2015

**(5) Guaranteed Loan Outstanding**

At June 30, 2015, the City and Successor Agency to the Former Anaheim Redevelopment Agency (Successor Agency) shared a total outstanding guaranteed loan balance of \$19,089,000 with the U.S. Department of Housing and Urban Development under their Section 108 Loan Guarantee Program (CFDA No. 14.248). Below is a breakdown of debt service payments and outstanding balances of respective loans for the fiscal year 2015.

	<b>Outstanding balance, July 1, 2014</b>	<b>Addition</b>	<b>Principal payments</b>	<b>Interest payments</b>	<b>Total payments</b>	<b>Outstanding balance, June 30, 2015</b>
	<b>a</b>	<b>b</b>	<b>c</b>	<b>d</b>	<b>e= (c+d)</b>	<b>f= (a+b-c)</b>
HUD 108 Guaranteed Loans:						
Successor agency:						
Westgate (\$4M)	\$ 2,351,000	—	222,000	120,659	342,659	2,129,000
Westgate (\$6M)	5,050,000	—	295,000	281,465	576,465	4,755,000
Capital projects (\$7M)	<u>6,021,057</u>	<u>—</u>	<u>329,487</u>	<u>213,996</u>	<u>543,483</u>	<u>5,691,570</u>
Subtotal	13,422,057	—	846,487	616,120	1,462,607	12,575,570
City:						
Capital projects (\$8M)	<u>6,808,943</u>	<u>—</u>	<u>295,513</u>	<u>247,751</u>	<u>543,264</u>	<u>6,513,430</u>
Total	<u>\$ 20,231,000</u>	<u>—</u>	<u>1,142,000</u>	<u>863,871</u>	<u>2,005,871</u>	<u>19,089,000</u>

**(6) Expenditures from Previous Fiscal Years**

Included in the Schedule are the following expenditures that were expended in previous fiscal years but not previously reported. The amounts relate to expenditures incurred prior to the initial award of the grants which were subsequently allowed to be claimed for reimbursement.

<b>Program title</b>	<b>CFDA numbers</b>	<b>Amount</b>
Department of Environmental Protection Agency:		
Capitalization Grants for Clean Water State Revolving Funds:		
Passed through State Water Resources Control Board:		
Reconstruction at Mountain View Avenue, Orangewood Avenue, Simmons Avenue	66.458	\$ 143,631
Reconstruction at Ball Road, Beach Boulevard, Orange Avenue, Dale Avenue	66.458	112,231
Reconstruction at Broadway from Brookhurst Street to Gilbert Street	66.458	45,390
Reconstruction at Ward Terrace and Underhill Avenue	66.458	<u>51,215</u>
Total Department of Environmental Protection Agency		<u>\$ 352,467</u>

**CITY OF ANAHEIM, CALIFORNIA**  
Schedule of Findings and Questioned Costs  
Year ended June 30, 2015

**(1) Summary of Auditors' Results**

***Financial Statements***

- (a) Type of auditors' report issued on basic financial statements:
- Governmental activities – **Unmodified.**
  - Business-type activities – **Unmodified.**
  - Each major fund – **Unmodified.**
  - Aggregate remaining funds – **Unmodified.**
- (b) Internal control findings over financial reporting:
- Material weakness(es) identified: **No.**
  - Significant deficiencies identified that are not considered material weaknesses: **None reported.**
- (c) Noncompliance that is material to the financial statements: **No.**

***Federal Awards***

- (d) Internal control over major programs:
- Material weakness (es) identified: **No.**
  - Significant deficiencies identified that are not considered to be material weaknesses: **None reported.**
- (e) Type of auditors' report issued on compliance for major programs: **Unmodified.**
- (f) Any audit findings that are required to be reported under Section 0.510(a) of OMB Circular A-133: **No.**
- (g) Dollar threshold used to distinguish between Type A and Type B programs: **\$3,000,000**
- (h) Major Programs:
- Department of Housing and Urban Development – Housing Voucher Cluster (CFDA Nos. 14.871 and 14.879)
  - Department of Justice – Equitable Sharing Program – Asset Forfeiture (CFDA No. 16.922)
  - Department of Treasury – Equitable Sharing Program – Asset Forfeiture (CFDA No. 21.000)
  - Workforce Investment Act (WIA) Cluster (CFDA Nos. 17.258, 17.259, and 17.278)
- (i) Auditee qualified as a low-risk auditee under Section 0.530 of OMB Circular A-133: **No.**

**CITY OF ANAHEIM, CALIFORNIA**  
Schedule of Findings and Questioned Costs  
Year ended June 30, 2015

(2) **Findings Relating to the Financial Statements Reported in Accordance with *Government Auditing Standards***

None noted.

(3) **Findings and Questioned Costs Relating to Federal Awards as Defined in Section 0.510(a) of OMB Circular A-133**

None noted.