

CITY OF SACRAMENTO, CALIFORNIA

**SINGLE AUDIT REPORT
(OMB CIRCULAR A-133)**

FOR THE FISCAL YEAR ENDED JUNE 30, 2015

CITY OF SACRAMENTO, CALIFORNIA

**SINGLE AUDIT REPORT
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FOR THE FISCAL YEAR ENDED JUNE 30, 2015

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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

To the Honorable Mayor and
Members of the City Council
City of Sacramento, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Sacramento, California (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 24, 2015. Our report includes an emphasis of matter paragraph regarding the City's adoption of Governmental Accounting Standards Board (GASB) Statements No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and No. 71, *Pension Transition For Contributions Made Subsequent to the Measurement Date - an amendment of GASB Statement No. 68*, as of July 1, 2014.

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

Vavrinik, Trine, Day & Co. LLP

Sacramento, California
December 24, 2015



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

To the Honorable Mayor and
Members of the City Council
City of Sacramento, California

Report on Compliance for Each Major Federal Program

We have audited the City of Sacramento, California's (the 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, 2015. 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, 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, the discretely presented component unit, 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 issued our report thereon dated December 24, 2015, which contained unmodified opinions on those financial statements. Our report included an emphasis of matter regarding the City's adoption of Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68*, as of July 1, 2014. 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 expenditure of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

Vavrinik, Trine, Day & Co. LLP

Sacramento, California
January 29, 2016

CITY OF SACRAMENTO, CALIFORNIA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
United States Department of Agriculture			
Passed through State of California Department of Public Health:			
Passed through Health Education Council, Inc.			
Supplemental Nutrition Assistance Program-Education (SNAP cluster)	10.561	13-20491	\$ 64,555
Total United States Department of Agriculture			64,555
United States Department of Housing and Urban Development			
Passed through Sacramento Housing and Redevelopment Agency:			
Community Development Block Grants/Entitlement Grants:			
R Street Phase III	14.218	2013-00125-1	7,618
12th Street Streetscape Project	14.218	2013-00125-3	6,938
Richards Blvd Streetscape Project	14.218	2013-00125-2	275
Meadowview and Manorside Traffic Signal	14.218	2014-0970	26,171
Total United States Department of Housing and Urban Development			41,002
United States Department of the Interior			
Direct Programs:			
WaterSMART (Sustaining and Manage America's Resources for Tomorrow)	15.507	N/A	11,760
Passed through Regional Water Authority:			
WaterSMART (Sustaining and Manage America's Resources for Tomorrow)	15.507	2011-1483	2,417
Direct Programs:			
Central Valley Project Improvement (CVPI):			
American River Floodplain and Side Channel Restoration Project	15.512	N/A	405,103
Passed through Sacramento Suburban Water District:			
Land Park Water Main Replacement Phase 2	15.533	Not Available	223
Direct Programs:			
Central Valley Project Improvement (CVPI):			
Anadromous Fish Restoration Program (AFRP):			
Lower American River Salmonid Spawning Gravel Work	15.648	N/A	196,171
Total United States Department of the Interior			615,674
United States Department of Justice			
Direct Programs:			
Public Safety Partnership and Community Policing Grants:			
ARRA - COPS Hiring Recovery Program	16.710	N/A	3,724
COPS Interoperable Communications Technology	16.710	N/A	45,649
COPS Hiring Program - 2011	16.710	N/A	1,658,688
COPS Hiring Program - 2013	16.710	N/A	386,500
COPS Secure Our Schools - 2011	16.710	N/A	14,867
Subtotal Public Safety Partnership and Community Policing Grants			2,109,428
Edward Byrne Memorial Justice Assistance Grant Program - 2011	16.738	N/A	28,133
Edward Byrne Memorial Justice Assistance Grant Program - 2012	16.738	N/A	209,052
Subtotal			237,185
Equitable Sharing Program	16.922	N/A	148,210
Total United States Department of Justice			2,494,822
United States Department of Labor			
Passed through Sacramento Employment and Training Agency:			
WIA Cluster:			
WIA Youth Activities - 2012	17.259	046301IS-12(E2)	75
WIA Youth Activities - 2012	17.259	046301IS-12(E3)	216,004
Total United States Department of Labor			216,079

See accompanying notes to the Schedule of Expenditures of Federal Awards

CITY OF SACRAMENTO, CALIFORNIA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
United States Department of Transportation			
Passed through State of California Department of Transportation (CALTRANS):			
Highway Planning and Construction Cluster:			
Highway Planning and Construction	20.205	CML-5002(041)	18,041
Highway Planning and Construction	20.205	CML-5002(155)	77,441
Highway Planning and Construction	20.205	CML-5002(178)	11,931
Highway Planning and Construction	20.205	STPL-5002(156)	307,722
Highway Planning and Construction	20.205	STPL-5002(103)	6,380,153
Highway Planning and Construction	20.205	HP21L-5002(068)	303,289
Highway Planning and Construction	20.205	HPLUL-5002(167)	794,286
Highway Planning and Construction	20.205	STPL-5002(175)	24,071
Highway Planning and Construction	20.205	RPSTPLEC-5002(147)	2,928,444
Highway Planning and Construction	20.205	CML-5002(139)	1,916,248
Highway Planning and Construction	20.205	BHLS-5002(111)	38,622
Highway Planning and Construction	20.205	BRLS-5002(115)	1,334,776
Highway Planning and Construction	20.205	HPLUL-5002(128)	17,832
Highway Planning and Construction	20.205	BRLS-5002(134)	156,956
Highway Planning and Construction	20.205	HSIPL-5002(145)	756,741
Highway Planning and Construction	20.205	BPMP-5002(161)	9,166
Highway Planning and Construction	20.205	STPCML-5002(159)	27,262
Highway Planning and Construction	20.205	DEMO5L-5002(163)	134,057
Highway Planning and Construction	20.205	BRLS-5002(164)	779,701
Highway Planning and Construction	20.205	HSIPLN-5002(165)	61,070
Highway Planning and Construction	20.205	STPL-5002(170)	52,181
Highway Planning and Construction	20.205	BRLS-5002(168)	27,490
Highway Planning and Construction	20.205	STPL-5002(172)	98,390
Highway Planning and Construction	20.205	STPL-5002(173)	158,670
Highway Planning and Construction	20.205	STPL-5002(174)	20,047
Highway Planning and Construction	20.205	STPL-5002(171)	47,581
Highway Planning and Construction	20.205	STPCML-5002(177)	27,367
Subtotal Highway Planning and Construction Cluster			<u>16,509,537</u>
Passed through Sacramento Regional Transit District:			
Federal Transit Cluster:			
Federal Transit - Capital Investment Grants:			
Sacramento Intermodal Transportation Facility Retrofit Project - Phase II	20.500	CA-04-0013-03	<u>629,957</u>
Highway Safety Cluster:			
Passed through State of California Office of Traffic Safety:			
State and Community Highway Safety	20.600	PS1408	27,025
State and Community Highway Safety	20.600	PT1461	91,952
State and Community Highway Safety	20.600	PT1565	240,421
State and Community Highway Safety	20.600	PS1503	110,410
State Traffic System Information System Improvement Grants	20.616	PT1565	422,374
Subtotal Highway Safety Cluster			<u>892,182</u>
Passed through the Regents of the University of California School of Public Health, Berkeley:			
Minimum Penalties for Repeat Offenders for Driving While Intoxicated - 2014	20.608	SC14357	82,641
Passed through State of California Office of Traffic Safety:			
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	PT1461	104,392
Passed through City of Folsom Police Department:			
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	AL1515	<u>62,737</u>
Subtotal Minimum Penalties for Repeat Offenders for Driving While Intoxicated			<u>249,770</u>
Direct Programs:			
TIGER Discretionary Grant:			
National Infrastructure Investments	20.933	N/A	<u>4,879,795</u>
Total United States Department of Transportation			<u>23,161,241</u>

See accompanying notes to the Schedule of Expenditures of Federal Awards

CITY OF SACRAMENTO, CALIFORNIA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
United States Department of Treasury			
Direct Programs:			
Equitable Sharing Program	21.000	N/A	<u>273,467</u>
Total United States Department of Treasury			<u>273,467</u>
National Endowment for the Arts			
Direct Programs:			
Promotion of the Arts Grants to Organizations and Individuals	45.024	N/A	<u>12,204</u>
Total National Endowment for the Arts			<u>12,204</u>
United States Department of Veterans Affairs			
Direct Programs:			
VA Assistance to United States Paralympic Integrated Adaptive Sports Program - 2014	64.034	N/A	<u>45,910</u>
Total United States Department of Veteran Affairs			<u>45,910</u>
United States Environmental Protection Agency			
Direct Programs:			
Congressionally Mandated Projects:			
P Street - 5th to 7th	66.202	N/A	<u>14,453</u>
Brownfields Assessment and Cleanup Cooperative Agreements:			
Assessment Phase I	66.818	N/A	6,247
Assessment and Cleanup	66.818	N/A	18,908
Revolving Loan Fund	66.818	N/A	<u>5,140</u>
Subtotal Brownfields Assessment and Cleanup Cooperative Agreements			<u>30,295</u>
Total United States Environmental Protection Agency			<u>44,748</u>
United States Department of Education			
Passed through California Department of Education:			
FY14 - 21st Century Community Learning Centers	84.287	13-14349-2192-8A	99,681
FY15 - 21st Century Community Learning Centers	84.287	14-14349-2192-8A	<u>601,847</u>
Total United States Department of Education			<u>701,528</u>
United States Department of Health and Human Services			
Passed through Area 4 Agency on Aging:			
National Family Caregiver Support - Title III, Part E	93.052	26-18-34-15	<u>50,895</u>
Passed through State of California Department of Education:			
CCDF Cluster:			
Child Care and Development Block Grant	93.575	CCTR-4187	71,043
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	CCTR-4187	<u>129,391</u>
Subtotal CCDF Cluster			<u>200,434</u>
Total United States Department of Health and Human Services			<u>251,329</u>

See accompanying notes to the Schedule of Expenditures of Federal Awards

CITY OF SACRAMENTO, CALIFORNIA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
United States Department of Homeland Security			
Direct Programs:			
National Urban Search & Rescue (US&R) Response System:			
Urban Search and Rescue 2011	97.025	N/A	76,132
Urban Search and Rescue 2013	97.025	N/A	492,025
Urban Search and Rescue 2014	97.025	N/A	722,137
Urban Search and Rescue Washington Mudslide	97.025	N/A	23,713
Subtotal National Urban Search & Rescue (US&R) Response System			<u>1,314,006</u>
Federal Emergency Management Agency:			
Assistance to Firefighters Grant:			
Wellness/Fitness Initiative - 2009	97.044	N/A	<u>5,313</u>
Passed through State of California Office of Emergency Services:			
Homeland Security Grant Program - 2013	97.067	2013-00110	1,826,264
Homeland Security Grant Program - 2014	97.067	2014-00093	41,594
Subtotal Homeland Security Grant Program			<u>1,867,858</u>
Passed through the Sacramento County Office of Emergency Services:			
Homeland Security Grant Program - 2013	97.067	2013-00110	100,000
Homeland Security Grant Program - 2014	97.067	2014-00093	21,050
Homeland Security Grant Program - 2014	97.067	2014-00093	9,960
Subtotal Homeland Security Grant Program			<u>131,010</u>
Total United States Department of Homeland Security			<u>3,318,187</u>
Total Expenditures of Federal Awards			<u>\$ 31,240,746</u>

See accompanying notes to the Schedule of Expenditures of Federal Awards

CITY OF SACRAMENTO, CALIFORNIA

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 1 – GENERAL

The accompanying Schedule of Expenditures of Federal Awards (SEFA) presents the expenditures of all federal awards programs of the City of Sacramento, California (City) for the fiscal year ended June 30, 2015. The City’s reporting entity is defined in Note 1 to the City’s Comprehensive Annual Financial Report (CAFR). All federal awards received directly from federal agencies, as well as federal awards passed through other governmental agencies, are included on the SEFA.

NOTE 2 – BASIS OF ACCOUNTING

The accompanying SEFA is presented using the modified accrual basis of accounting for grants accounted for in governmental funds, and the accrual basis of accounting for grants accounted for in the proprietary funds, as described in Note 1 to the City’s CAFR.

NOTE 3 – CATALOG OF FEDERAL DOMESTIC ASSISTANCE (CFDA) NUMBERS

The CFDA numbers included in the accompanying SEFA were determined based on the program name, review of grant contract information, and the General Service Administration’s Catalog of Federal Domestic Assistance.

NOTE 4 – SCHEDULE OF AREA 4 AGENCY ON AGING EXPENDITURES

The following represents expenditures of the grant from the Area 4 Agency on Aging for the fiscal year ended June 30, 2015:

Program	Grant Amount	Grant Number	CFDA Number	Expenditures		
				Federal	State	Total
National Family Caregiver Support - Title III, Part E	\$ 50,895	26-18-34-15	93.052	\$ 50,895	\$ -	\$ 50,895
Total Area 4 Agency on Aging				<u>\$ 50,895</u>	<u>\$ -</u>	<u>\$ 50,895</u>

NOTE 5 – SCHEDULE OF SACRAMENTO EMPLOYMENT AND TRAINING AGENCY (SETA) EXPENDITURES

The following represents expenditures of the grants from the Sacramento Employment and Training Agency for the fiscal year ended June 30, 2015:

CFDA Number	Sub-grant Number	Federal Expenditures		
		Personnel Service	Other	Total
17.259	046301IS-12(E2)	\$ -	\$ 75	\$ 75
17.259	046301IS-12(E3)	\$ 207,063	\$ 8,941	\$ 216,004

CITY OF SACRAMENTO, CALIFORNIA

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

**NOTE 6 – SCHEDULE OF THE TOTAL FEDERAL AWARDS PROVIDED TO SUBRECIPIENTS
FROM EACH FEDERAL PROGRAM**

Of the federal expenditures presented in the schedule, the City of Sacramento provided federal awards to sub-recipients as follows for the fiscal year ended June 30, 2015:

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Subrecipient</u>	<u>Amount Provided</u>
Homeland Security Grant Program	97.067	City of Roseville	\$ 38,999
Homeland Security Grant Program	97.067	County of Sacramento	519,964
Homeland Security Grant Program	97.067	Sacramento Metropolitan Fire	142,222
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	California State University	3,724
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	City of Citrus Heights	11,260
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	City of Elk Grove	4,075
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	City of Folsom	7,611
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	City of Galt	1,333
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	County of Sacramento	3,467
Total Amount Provided to Subrecipients			<u><u>\$ 732,655</u></u>

CITY OF SACRAMENTO, CALIFORNIA

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

I. SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

Type of auditors' report issued:	<u>Unmodified</u>
Internal control over financial reporting:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>None Reported</u>
Noncompliance material to financial statements noted?	<u>No</u>

FEDERAL AWARDS

Internal control over major federal programs:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) 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 Section 510(a) of OMB Circular A-133?	<u>No</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>20.933</u>	<u>National Infrastructure Investments</u>

Dollar threshold used to distinguish between Type A and Type B programs:	<u>\$ 937,222</u>
Auditee qualified as low-risk auditee?	<u>Yes</u>

CITY OF SACRAMENTO, CALIFORNIA

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

II. FINANCIAL STATEMENT FINDINGS

None Reported.

CITY OF SACRAMENTO, CALIFORNIA

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None Reported.

CITY OF SACRAMENTO, CALIFORNIA

**SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

No Prior Year Findings.