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**CITY OF BRIDGEPORT, CONNECTICUT**

**STATE SINGLE AUDIT REPORT**

**JUNE 30, 2015**

**CITY OF BRIDGEPORT, CONNECTICUT  
STATE SINGLE AUDIT REPORT  
JUNE 30, 2015  
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## **Independent Auditors' Report on Compliance for Each Major State Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of State Financial Assistance Required by the State Single Audit Act**

To the Members of the City Council  
City of Bridgeport, Connecticut

### **Report on Compliance for Each Major State Program**

We have audited the City of Bridgeport, Connecticut's compliance with the types of compliance requirements described in the Office of Policy and Management's *Compliance Supplement* that could have a direct and material effect on each of the City of Bridgeport, Connecticut's major state programs for the year ended June 30, 2015. The City of Bridgeport, Connecticut's major state 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 state programs.

#### ***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of the City of Bridgeport, Connecticut's major state 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 State Single Audit Act (C.G.S. Sections 4-230 to 4-236). Those standards and the State Single Audit Act 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 state program occurred. An audit includes examining, on a test basis, evidence about the City of Bridgeport, Connecticut'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 state program. However, our audit does not provide a legal determination of the City of Bridgeport, Connecticut's compliance.

### ***Opinion on Each Major State Program***

In our opinion, the City of Bridgeport, Connecticut, 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 state programs for the year ended June 30, 2015.

### ***Report on Internal Control over Compliance***

Management of the City of Bridgeport, Connecticut, 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 of Bridgeport, Connecticut's internal control over compliance with the types of requirements that could have a direct and material effect on each major state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major state program and to test and report on internal control over compliance in accordance with the State Single Audit Act, 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 of Bridgeport, Connecticut'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 state 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 state 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 combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state 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 State Single Audit Act. Accordingly, this report is not suitable for any other purpose.

## Report on the Schedule of Expenditures of State Financial Assistance Required by the State Single Audit Act

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 of Bridgeport, Connecticut, as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the City of Bridgeport, Connecticut's basic financial statements. We issued our report thereon dated February 15, 2016, 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 state financial assistance is presented for purposes of additional analysis as required by the State Single Audit Act 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 state financial assistance is fairly stated in all material respects in relation to the basic financial statements as a whole.

*Blum, Shapiro & Company, P.C.*

West Hartford, Connecticut  
February 15, 2016

**CITY OF BRIDGEPORT, CONNECTICUT  
 SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE  
 FOR THE YEAR ENDED JUNE 30, 2015**

<u>State Grantor/Pass-Through Grantor/ Program Title</u>	<u>State Grant Program Core-CT Number</u>	<u>Expenditures</u>
<b>Department of Children and Families</b>		
Prevention for Treatment of Child Abuse	11000-DCF91110-16064	\$ <u>98,573</u>
<b>Department of Economic and Community Development</b>		
Urban Act OPM	13019-ECD46210-41390	88,456
Brownfield Remediation and Development	12060-ECD46260-35533	260,915
Bridgeport - Economic Development Projects	12052-ECD46000-43471	<u>2,055</u>
Total Department of Economic and Community Development		<u>351,426</u>
<b>Department of Housing</b>		
Tax Abatement	11000-DOH46000-17008	<u>29,641</u>
<b>Department of Education</b>		
Technical Support for Assessment Projects	11000-SDE64000-12171	7,978
Talent Development	11000-SDE64000-12552	21,021
Common Core	11000-SDE64000-12566	66,042
Regional Vocational Technical School	11000-SDE64343-12519	14,363
Family Resource Centers	11000-SDE64000-16110	438,000
Youth Services Bureau - Enhancement	11000-SDE84000-16201	9,874
Child Nutrition State Matching Grant	11000-SDE64000-16211	156,619
Health Foods Initiative	11000-SDE64000-16212	321,364
Vocational Agriculture	11000-SDE64000-17017	1,619,200
Adult Education	11000-SDE64000-17030	2,178,375
Health Services	11000-SDE64000-17034	142,421
Educational Cost Sharing - Alliance District Funding	11000-SDE64000-17041-82164	14,979,804
Bilingual Education	11000-SDE64000-17042	214,416
Priority School Districts	11000-SDE64000-17043-82052	6,699,588
Extended School Hours Program Grant	11000-SDE64000-17043-82054	389,355

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**CITY OF BRIDGEPORT, CONNECTICUT  
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2015**

<u>State Grantor/Pass-Through Grantor/ Program Title</u>	<u>State Grant Program Core-CT Number</u>	<u>Expenditures</u>
Summer School Accountability Grant	11000-SDE64000-17043-82055	\$ 455,708
Young Parents Program	11000-SDE64000-17044	45,000
Interdistrict Cooperative Grant	11000-SDE64000-17045	37,646
School Breakfast	11000-SDE64000-17046	126,065
Youth Services Bureau	11000-SDE64000-17052	145,757
Open Choice	11000-SDE64000-17053	156,576
Magnet School Transportation	11000-SDE64000-17057-82061	672,100
Magnet School Operating	11000-SDE64000-17057-82062	6,713,630
After School Program	11000-SDE64000-17084	570,504
Low Performing Schools Start-up	12052-SDE64370-43539	567,822
Low Performing Schools Improvements	12052-SDE64370-43594	28,190
Early Childhood Minor Capital	12052-SDE64370-43540	93,158
Alternative High School & Adult	11000-SDE64370-12567	475,000
Commissioner's Network	11000-SDE64370-12547	2,986,387
Wrap Around Services	11000-SDE64370-12544	63,814
Science Program for Education Reform	11000-SDE64370-12543	<u>40,054</u>
Total Department of Education		<u>40,435,831</u>
<b>Office of Early Childhood</b>		
School Readiness Quality Enhancement	11000-OEC64000-17097	134,851
School Readiness	11000-OEC64845-17101	<u>12,072,721</u>
Total Office of Early Childhood		<u>12,207,572</u>

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**CITY OF BRIDGEPORT, CONNECTICUT  
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2015**

<u>State Grantor/Pass-Through Grantor/ Program Title</u>	<u>State Grant Program Core-CT Number</u>	<u>Expenditures</u>
<b>Department of Energy and Environmental Protection</b>		
Gant Clean-up Contaminated Site	12052-DEP43750-40517	\$ 168,389
Ox Brook Flood Control	12052-DEP43740-42770	112,355
Community Investment Account	12060-DEP43153-35328	1,710
Clean Water Revenue Bonds	21015-DEP43720-42318	3,454,731
Non Budgeted Operating Appropriation	21014-DEP43720-40001	<u>1,830,178</u>
Total Department of Energy and Environmental Protection		<u>5,567,363</u>
<b>Judicial Branch</b>		
Youth Violence Initiative	11000-JUD06114-12555	<u>934,485</u>
<b>Connecticut State Library</b>		
Grants to Public Libraries	11000-CSL66051-17003	1,158
ConnectiCard Payments	11000-CSL66051-17010	2,356
Historic Documents Preservation Grants	12060-CSL66094-35150	<u>9,617</u>
Total Connecticut State Library		<u>13,131</u>
<b>Department of Mental Health and Addiction Services</b>		
Tobacco and Health Trust Fund	12060-MHA53283-35547	<u>64,910</u>
<b>Office of Policy and Management</b>		
Payment in Lieu of Taxes (PILOT) on State-Owned Property	11000-OPM20600-17004	3,012,598
Payment in Lieu of Taxes (PILOT) on Private Colleges and General Hospitals	11000-OPM20600-17006	7,962,794
Reimbursement of Property Taxes - Disability Exemption	11000-OPM20600-17011	16,291
Payment in Lieu of Taxes (PILOT) on Exempt Property of Manufacturing Facilities in Distressed Municipalities	11000-OPM20600-17016	322,834
Property Tax Relief for Elderly and Totally Disabled Homeowners	11000-OPM20600-17018	739,199

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**CITY OF BRIDGEPORT, CONNECTICUT  
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2015**

<u>State Grantor/Pass-Through Grantor/ Program Title</u>	<u>State Grant Program Core-CT Number</u>	<u>Expenditures</u>
Property Tax Relief for Elderly Homeowners - Freeze Program	11000-OPM20600-17021	\$ 8,000
Property Tax Relief for Veterans	11000-OPM20600-17024	31,703
Local Capital Improvement Program	12050-OPM20600-40254	6,976,414
Municipal Grants-In-Aid	12052-OPM20600-43587	970,184
Youth Services Prevention	11000-OPM20350-12559	<u>109,836</u>
Total Office of Policy and Management		<u>20,149,853</u>
<b>Department of Public Health</b>		
Children's Health Initiatives	11000-DPH48500-12126	153,849
Tuberculosis Control and Prevention	11000-DPH48500-16112	37,043
Local and District Departments of Health	11000-DPH48500-17009	153,788
Sexually Transmitted Disease Control	11000-DPH48500-17013	24,529
Syringe Exchange Program	11000-DPH48500-12100	<u>88,213</u>
Total Department of Public Health		<u>457,422</u>
<b>Department of Emergency Services and Public Protection</b>		
Telecommunications Fund	12060-DPS32740-35190	43,371
State Assets Forfeiture Revolving Fund	12060-DPS32155-35142	77,554
Gun Law Enforcement Task Force	11000-DPS32537-12118	41,000
Stipend Local and Violent Crime	12060-DPS32523-90630	<u>2,250</u>
Total Department of Emergency Services and Public Protection		<u>164,175</u>
<b>Department of Social Services</b>		
Medicaid	11000-DSS60000-16020	499,680
Healthy Start	11000-DSS60521-16105	272,239
Community Services	11000-DSS60783-16160	2,921
Community Services	11000-DSS60783-17083	<u>18,513</u>
Total Department of Social Services		<u>793,353</u>

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**CITY OF BRIDGEPORT, CONNECTICUT  
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2015**

<u>State Grantor/Pass-Through Grantor/ Program Title</u>	<u>State Grant Program Core-CT Number</u>	<u>Expenditures</u>
<b>Department of Transportation</b>		
Town Aid Road Grants - Municipal	12052-DOT57000-43455	\$ 1,383,106
Rail Operations	12001-DOT57000-12168	<u>7,004</u>
Total Department of Transportation		<u>1,390,110</u>
<b>Department on Aging</b>		
Programs for Senior Citizens	11000-SDA62630-16260	<u>31,370</u>
<b>Total State Financial Assistance Before Exempt Programs</b>		<u>82,689,215</u>
<b>Exempt Programs</b>		
<b>Office of Policy and Management</b>		
Mashantucket Pequot and Mohegan Fund Grant	12009-OPM20600-17005	<u>6,192,581</u>
<b>Department of Education</b>		
Public School Transportation	11000-SDE64000-17027	1,168,616
Educational Cost Sharing	11000-SDE64000-17041-82010	165,082,005
Excess Costs Student Based and Equity	11000-SDE64000-17047	4,845,026
Education Cost Sharing - Charter Schools	11000-SDE64000-17041-84179	24,134,000
Nonpublic School Transportation	11000-SDE64000-17049	<u>358,448</u>
Total Department of Education		<u>195,588,095</u>
<b>Department of Administrative Services</b>		
School Construction Grants	13009-DAS27636-40896	325,402
School Construction Grants	13010-DAS27636-40901	<u>39,419,775</u>
Total Department of Administrative Services		<u>39,745,177</u>
Total Exempt Programs		<u>241,525,853</u>
<b>Total State Financial Assistance</b>		<u>\$ 324,215,068</u>

The accompanying notes are an integral part of this schedule

**CITY OF BRIDGEPORT, CONNECTICUT  
 NOTES TO SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE  
 FOR THE YEAR ENDED JUNE 30, 2015**

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**NOTE 1 - BASIS OF PRESENTATION**

The accompanying schedule of expenditures of state financial assistance (the Schedule) includes the state grant activity of the City of Bridgeport, Connecticut, under programs of the State of Connecticut for the year ended June 30, 2015. Various departments and agencies of the State of Connecticut have provided financial assistance through grants and other authorizations in accordance with the General Statutes of the State of Connecticut. Because the Schedule presents only a selected portion of the operations of the City of Bridgeport, Connecticut, it is not intended to, and does not, present the financial position, changes in fund balance, changes in net position or cash flows of the City of Bridgeport, Connecticut.

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies of the City of Bridgeport, Connecticut, conform to accounting principles generally accepted in the United States of America as applicable to governmental organizations. The information in the Schedule is presented based upon regulations established by the State of Connecticut, Office of Policy and Management.

Expenditures reported on the Schedule are presented on the modified accrual basis of accounting. In accordance with Section 4-236-22 of the Regulations to the State Single Audit Act, certain grants are not dependent on expenditure activity and, accordingly, are considered to be expended in the fiscal year of receipt. These grant program receipts are reflected in the expenditures column of the Schedule.

**NOTE 3 - LOAN PROGRAMS**

In accordance with Section 4-236-23(a)(4)(F) of the Regulations to the State Single Audit Act, the notes to the schedule of expenditures of state financial assistance shall include loans and loan activities. The following is a summary of the various loan program activity for the year ended June 30, 2015:

Department of Environmental Protection:

Clean Water Funds:

	<u>Balance Beginning</u>		<u>Issued</u>		<u>Retired</u>		<u>Balance Ending</u>
\$	40,025,053	\$	3,463,099	\$	5,211,811	\$	38,276,341

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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 Members of the City Council  
City of Bridgeport, Connecticut

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 the City of Bridgeport, Connecticut, as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the City of Bridgeport, Connecticut's basic financial statements, and have issued our report thereon dated February 15, 2016.

### **Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the City of Bridgeport, Connecticut'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 of Bridgeport, Connecticut's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Bridgeport, Connecticut's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph 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. However, as described in the accompanying schedule of findings and questioned costs, we identified a certain deficiency in internal control that we consider to be a material weakness.

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. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item number 2015-001 to be a material weakness.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the City of Bridgeport, Connecticut'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*.

## **The City of Bridgeport, Connecticut's Response to Findings**

The City of Bridgeport, Connecticut's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The City of Bridgeport, Connecticut'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 result of that testing, and not to provide an opinion on the effectiveness of the City of Bridgeport, Connecticut'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 of Bridgeport, Connecticut's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Blum, Shapiro & Company, P.C.*

West Hartford, Connecticut  
February 15, 2016

**CITY OF BRIDGEPORT, CONNECTICUT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2015**

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**I. SUMMARY OF AUDITORS' RESULTS**

**Financial Statements**

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified?   X   yes        no
- Significant deficiency(ies) identified?        yes   X   none reported
- Noncompliance material to financial statements noted?        yes   X   no

**State Financial Assistance**

Internal control over major programs:

- Material weakness(es) identified?        yes   X   no
- Significant deficiency(ies) identified?        yes   X   none reported

Type of auditors' report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Section 4-236-24 of the Regulations to the State Single Audit Act?        yes   X   no

The following schedule reflects the major programs included in the audit:

<u>State Grantor and Program</u>	<u>State Core-CT Number</u>	<u>Expenditures</u>
Department of Economic and Community Development:		
Brownfield Remediation and Development	12060-ECD46260-35533	\$ 260,915
Department of Education:		
Educational Cost Sharing - Alliance		
District Funding	11000-SDE64000-17041-82164	14,979,804
Priority School Districts	11000-SDE64000-17043-82052	6,699,588
Magnet Schools	11000-SDE64000-17057-82062	6,713,630
Commissioner's Network	11000-SDE64370-12547	2,986,387
Office of Early Childhood:		
School Readiness	11000-OEC64845-17101	12,072,721
Office of Policy and Management:		
Payment in Lieu of Taxes (PILOT) on State-Owned Property	11000-OPM20600-17004	3,012,598
Payment in Lieu of Taxes (PILOT) on Private Colleges and General Hospitals	11000-OPM20600-17006	7,962,794
Local Capital Improvement Program	12050-OPM20600-40254	6,976,414
Dollar threshold used to distinguish between type A and type B programs:		\$ 1,653,784

## II. FINANCIAL STATEMENT FINDINGS

<b>2015-0001</b>	Salaries calculations
<b>Criteria</b>	Salaries should be calculated in accordance with bargaining union agreements and contracts.
<b>Condition</b>	The Board of Education incorrectly calculated payroll for several employees in fiscal year 2015.
<b>Context</b>	182 teachers were overpaid by \$1,000 each.
<b>Effect</b>	The payroll was overstated by \$182,000.
<b>Cause</b>	Lack of controls over the salary update process. Salary tables are updated annually in the financial management system (MUNIS), but there is no formal review of updates.
<b>Recommendation</b>	We recommend that management put measures in place to strengthen internal controls to ensure the any and all salary updates are done correctly and in accordance to applicable union agreements and contracts.
<b>Management Response and Planned Corrective Action</b>	<p>Immediately upon notification of this finding in late October 2015, the CFO instituted the following actions in order to recoup the funds overpaid in FY15:</p> <ul style="list-style-type: none"><li>• The Superintendent and BEA representative were notified.</li><li>• The Payroll Supervisor notified the affected teachers that \$1,000 would be deducted from the remaining pay periods in the school year, on a pro-rated basis, \$62.50/pp.</li><li>• The payroll deductions were initiated in the pay period of 11/13/2015 and will continue until the 21<sup>st</sup> pay of the 2015-16 school year, \$62.50/pp.</li></ul> <p>In order to prevent a recurrence of a similar situation in the future, the CFO instituted strengthened internal controls to ensure that any and all salary updates are done correctly and in accordance with union agreements and contracts. Specifically, a two-step process is in place:</p> <ul style="list-style-type: none"><li>• The salary tables for MUNIS are not transmitted to the City until verified by the Payroll Supervisor, CFO and Manager of Budget and Financial Reporting.<ul style="list-style-type: none"><li>○ All salary tables, prior to transmittal to the City for entry into MUNIS, are reviewed carefully to assure consistency and accuracy with the rates stipulated in the contractual agreements.</li></ul></li><li>• After the City completes the updates to salary tables in MUNIS, the Payroll Supervisor and Manager, Budget and Financial Reporting review the completed tables in MUNIS to re-confirm accuracy.</li></ul>

## III. STATE FINANCIAL ASSISTANCE FINDINGS AND QUESTIONED COSTS

No matters were reported.

## IV. STATUS OF PRIOR YEAR FINDINGS

### Prior Audit Findings Resolved:

<u>Finding Number</u>	<u>Description</u>
2014-001	The finding has been resolved.