ROCKLIN
CALIFORNIA

City Council Staff Report

Subject: Single Audit Report for the Year Ending June 30, 2022

Date: March 14, 2023

Submitted By: Angela Doyle, Senior Accountant
Daniel Choe, Deputy Director of Administrative Services

Department: Administrative Services - Finance

Recommendation:
Adopt a Resolution of the City Council of the City of Rocklin Accepting and Approving the Single Audit Report for the Year Ended June 30, 2022.

Background:
The Single Audit Act of 1984, as amended in 1996, and the Uniform Guidance issued by the Federal Office of Management and Budget in 2014 established requirements for audits of states, local governments and Indian tribal governments that administer federal financial assistance programs. Pursuant to the Uniform Guidance, all non-federal government agencies and nonprofit organizations that expend $750,000 or more in federal awards in a given fiscal year are required to obtain a Single Audit. The City of Rocklin, had federal award expenditures of $2,146,831, during the year ended June 30, 2022, therefore a single audit is required. This single audit also reports the expenditures to the City of Rocklin's Community Development Block Grant (CDBG) – Housing and Urban Development (HUD) Entitlement Grant sub recipients.

A single audit, performed by the auditing firm of Chavan and Associates for the year ended June 30, 2022, has been completed, and the Single Audit Report for the year ended June 30, 2022 has been prepared (Attachment 2 - Exhibit A). There were no findings of internal control weakness or instance of non-compliance reported as a result of the single audit.

Staff recommends the City Council adopt a resolution (Attachment 1) to accept the single audit for the fiscal year ended June 30, 2022.

ATTACHMENTS:
1. Resolution - City of Rocklin Single Audit Report 2022
2. Resolution Exhibit A - City of Rocklin Single Audit Report 2022