



**Single Audit Report**  
**City of Simi Valley, California**  
***For the Year Ended June 30, 2025***  
***with Independent Auditor's Report***

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**Independent Auditor's 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***

**Honorable Mayor and the Members of the City Council  
City of Simi Valley, 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 (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Simi Valley, California (the City), as of and for the year ended June 30, 2025, the budgetary comparison for the general fund, successor housing agency to community development agency housing administration special revenue fund and the development related fees special revenue fund for the year ended June 30, 2025, 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 15, 2025.

**Report on 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) as a basis for designing 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 or significant deficiencies may exist that were not identified.



## **Report on 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 financial statements. 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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

**Glendale, California  
December 15, 2025**



**Independent Auditor's Report on Compliance for Each Major Federal Program; on Internal Control Over Compliance; and on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

**Honorable Mayor and the Members of the City Council  
City of Simi Valley, California**

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

***Opinion on Each Major Federal Program***

We have audited the City of Simi Valley, California's (the City) compliance with the types of compliance requirements identified as subject to audit 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, 2025. 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.

In our opinion, the City complied, in all material respects, with the 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, 2025.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.



### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the City's federal programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.



## Report on 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 a 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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 Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



## **Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

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, 2025, the budgetary comparison for the general fund, successor housing agency to community development agency housing administration special revenue fund and the development related fees special revenue fund for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon, dated December 15, 2025, 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 federal awards is presented for purposes of additional analysis as required by the Uniform Guidance 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.

**Glendale, California**

**March 26, 2026**, except for the Schedule of Expenditures of Federal Awards,  
as to which the date is December 15, 2025.

**City of Simi Valley, California**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2025**

| <u>Federal Grantor/Pass-Through Grantor/Program Title</u>                               | <u>Assistance Listing Number</u> | <u>Program Identification Number</u> | <u>Passed Through to Subrecipients</u> | <u>Federal Expenditures</u> |
|---|----------------------------------|--------------------------------------|--|-----------------------------|
| <b><u>U.S. Department of Health and Human Services</u></b>                              |                                  |                                      |  |                             |
| Passed through the County of Ventura Area Agency on Aging:                              |                                  |                                      |  |                             |
| Aging Cluster:  |                                  |                                      |  |                             |
| Special Programs for the Aging, Title III, Part C Nutrition Services                    | 93.045                           | C2425.19                             | \$ -                                   | \$ 266,409                  |
| Total U.S. Department of Health and Human Services                                      |                                  |                                      | -                                      | 266,409                     |
| <b><u>U.S. Department of Housing and Urban Development</u></b>                          |                                  |                                      |  |                             |
| Direct Assistance:  |                                  |                                      |  |                             |
| CDBG-Entitlement/Special Purpose Grants Cluster:  |                                  |                                      |  |                             |
| Community Development Block Grants (CDBG)/Entitlement Grants                            | 14.218                           | B-24-MC-06-0535                      | 57,205                                 | 622,960                     |
| Community Development Block Grants (CDBG)/Entitlement Grants                            | 14.218                           | B-23-MC-06-0535                      | 46,180                                 | 83,579 **                   |
| Community Development Block Grants (CDBG)/Entitlement Grants                            | 14.218                           | B-22-MC-06-0535                      | -                                      | 72,293                      |
| Community Development Block Grants (CDBG)/Entitlement Grants                            | 14.218                           | B-20-MW-06-0535                      | -                                      | 216,461                     |
|   |                                  |                                      | 103,385                                | 995,293                     |
| Passed through the State of California Department of Housing and Community Development: |                                  |                                      |  |                             |
| Home Investment Partnerships Program (HOME) - Loan Programs                             | 14.239                           | N/A                                  | -                                      | 2,221,814 ***               |
|   |                                  |                                      | -                                      | 2,221,814 *                 |
| Total U.S. Department of Housing and Urban Development                                  |                                  |                                      | 103,385                                | 3,217,107                   |
| <b><u>U.S. Department of Justice</u></b>  |                                  |                                      |  |                             |
| Direct Assistance:  |                                  |                                      |  |                             |
| Equitable Sharing Program - Federal Asset Forfeiture Program                            | 16.922                           | N/A                                  | -                                      | 661,227 *                   |
| Edward Byrne Memorial Justice Assistance Grant Program                                  | 16.738                           | 15PBJA-23-GG-03096-JAGX              | -                                      | 14,509                      |
| Total U.S. Department of Justice  |                                  |                                      | -                                      | 675,736                     |
| <b><u>U.S. Department of Transportation</u></b>   |                                  |                                      |  |                             |
| Direct Assistance:  |                                  |                                      |  |                             |
| Federal Transit Cluster:  |                                  |                                      |  |                             |
| Federal Transit Formula Grants (5307)   | 20.507                           | CA-2025-005-00                       | -                                      | 2,689,163                   |
| Federal Transit Formula Grants (5307)   | 20.507                           | CA-2025-147-00                       | -                                      | 1,012,018                   |
| Federal Transit Formula Grants (5307 CMAQ)  | 20.507                           | CA-2024-137-00                       | -                                      | 387,734                     |
| Federal Transit Formula Grants (5307 CMAQ)  | 20.507                           | CA-2023-033-00                       | -                                      | 911,494                     |
| Federal Transit Formula Grants (5307 CMAQ)  | 20.507                           | CA-2022-077-00                       | -                                      | 1,789,549                   |
| Federal Transit Formula Grants (5307 CMAQ)  | 20.507                           | CA-2020-193-01                       | -                                      | 3,298                       |
| Federal Transit Formula Grants (5307)   | 20.507                           | CA-2017-136-00                       | -                                      | 3,263                       |
| Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs (5339)  | 20.526                           | CA-2024-133-00                       | -                                      | 134,255                     |
| Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs (5339)  | 20.526                           | CA-2023-095-00                       | -                                      | 44,000                      |
| Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs (5339)  | 20.526                           | CA-2022-175-00                       | -                                      | 9,960                       |
|   |                                  |                                      | -                                      | 6,984,734                   |
| Passed through the State of California, Department of Transportation:                   |                                  |                                      |  |                             |
| Highway Planning & Construction   | 20.205                           | BHLS-5405 (075)                      | -                                      | 1,297                       |
| Highway Planning & Construction   | 20.205                           | BHLS-5405 (076)                      | -                                      | 714                         |
| Highway Planning & Construction   | 20.205                           | BHLS-5405 (077)                      | -                                      | 1,642                       |
|   |                                  |                                      | -                                      | 3,653                       |
| Passed through the State of California Office of Traffic Safety:                        |                                  |                                      |  |                             |
| Highway Safety Cluster:   |                                  |                                      |  |                             |
| State and Community Highway Safety  | 20.600                           | PT24196                              | -                                      | 13,373                      |
| State and Community Highway Safety  | 20.600                           | PT25225                              | -                                      | 20,711                      |
| National Priority Safety Programs   | 20.616                           | TR24023                              | -                                      | 51,388                      |
|   |                                  |                                      | -                                      | 85,472                      |
| Minimum Penalties for Repeat Offenders for Driving While Intoxicated                    | 20.608                           | PT24196                              | -                                      | 8,877                       |
| Minimum Penalties for Repeat Offenders for Driving While Intoxicated                    | 20.608                           | PT25225                              | -                                      | 40,002                      |
| Incentive Grant Program to Prohibit Racial Profiling                                    | 20.611                           | PT24196                              | -                                      | 3,769                       |
| Incentive Grant Program to Prohibit Racial Profiling                                    | 20.611                           | PT25225                              | -                                      | 5,368                       |
|   |                                  |                                      | -                                      | 58,016                      |
| Passed through the State of California, Department of Alcoholic Beverage Control:       |                                  |                                      |  |                             |
| Highway Safety Cluster:   |                                  |                                      |  |                             |
| Minimum Penalties for Repeat Offenders for Driving While Intoxicated                    | 20.608                           | 25-OTS121                            | -                                      | 5,675                       |
| Total U.S. Department of Transportation   |                                  |                                      | -                                      | 7,137,550                   |
| <b>Total expenditures of federal awards</b>   |                                  |                                      | <b>\$ 103,385</b>                      | <b>\$ 11,296,802</b>        |

\* Denotes major program

\*\* The grant's FY2025 expenditures are reported net of the \$1,600 refund the City received from the County of Ventura for excess charges related to FY2024 program expenditures.

\*\*\* The City earned \$151,806 of program income during the fiscal year from loan repayments and interest. No federal expenditures or new loans were made during the year. Program income was retained in the HOME Grant Special Revenue Fund to be used for allowable program purposes.

See Notes to Schedule of Expenditures of Federal Awards.

**NOTE 1      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES APPLICABLE TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards (SEFA) presents the activity of all federal award programs of the City of Simi Valley, California (City). For purposes of this schedule, financial awards include federal awards received directly from a federal agency, as well as federal funds received indirectly by the City from a non-federal agency or other organization. Only the portions of program expenditures reimbursable with federal funds are reported in the accompanying SEFA. Program expenditures in excess of the maximum reimbursement authorized, if any, or the portion of the program expenditures that were funded with other state, local or other non-federal funds are excluded from the accompanying SEFA.

The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because SEFA presents only a selected portion of the City's operations, it is not intended to, and does not, present the City's financial statements. The City's reporting entity is defined in Note 1 of the notes to the City's Annual Comprehensive Financial Report (ACFR).

**Basis of Accounting**

The expenditures included in the accompanying SEFA were reported on the modified accrual basis of accounting, which is defined in Note 1 to the City's basic financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The expenditures reported include any property or equipment acquisitions incurred under federal programs.

The City has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

**NOTE 2      RELATIONSHIP TO FEDERAL FINANCIAL REPORTS**

Grant expenditure reports as of and for the year ended June 30, 2025, which have been submitted to grantor agencies, will, in some cases, differ from the amounts disclosed herein. The reports prepared for grantor agencies are typically prepared at a later date and often reflect refined estimates of the year-end accruals.

**NOTE 3      RELATIONSHIP TO ANNUAL COMPREHENSIVE FINANCIAL REPORT**

The amounts reported in the accompanying SEFA agree, in all material respects, to the amounts reported within the City's ACFR.

**NOTE 4      LOANS RECEIVABLE**

The City participates in HOME programs that sponsor revolving loan programs that are administered by the City. These programs required servicing arrangements with the City. The funds are returned to the programs upon repayment of the principal and interest. In accordance with 2 CFR section 200.502(b), the value of new loans made, the beginning balance of loans from previous years, and any interest subsidy, cash, or administrative cost allowance received are included in the SEFA.

Loans made with HOME funds of \$2,160,788, which include interest of \$214,882, are outstanding as of June 30, 2025. During the fiscal year 2024-25, there were no new loans made with HOME funds.

**Section I – Summary of Auditor's Results**

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**Financial Statements**

|   |               |
|---|---------------|
| Type of auditor's report issued on whether the financial statements audited were prepared in accordance with GAAP | Unmodified    |
| Internal control over financial reporting:  |               |
| • Material weakness(es) identified?   | No            |
| • Significant deficiency(ies) identified?   | None reported |
| Noncompliance material to financial statements noted  | No            |

**Federal Awards**

|  |               |
|--|---------------|
| Internal control over major programs:  |               |
| • Material weakness(es) identified?  | No            |
| • Significant deficiency(ies) identified?  | None reported |
| Type of auditors' report issued on compliance with respect to major federal programs:                      | Unmodified    |
| Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a)? | No            |

**Identification of Major Programs:**

| <u>Assistance Listing Number</u>  | <u>Name of Federal Program</u>              |
|---|---|
| 14.239  | Home Investment Partnerships Program (HOME) |
| 16.922  | Equitable Sharing Program                   |
|   |   |
| Dollar threshold used to distinguish between Type A and Type B programs | \$750,000                                   |
| Auditee qualified as a low-risk auditee?                                | Yes   |

**City of Simi Valley, California**  
**Schedule of Findings and Questioned Costs (Continued)**  
**Year Ended June 30, 2025**

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**Section II – Financial Statement Findings**

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There were no financial statement findings noted during the fiscal year ended June 30, 2025.

**City of Simi Valley, California**  
**Schedule of Findings and Questioned Costs (Continued)**  
**Year Ended June 30, 2025**

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**Section III – Federal Award Findings**

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There were no federal award findings noted during the fiscal year ended June 30, 2025.

**City of Simi Valley, California**  
**Summary Schedule of Prior Audit Findings**  
**Year Ended June 30, 2025**

| <b>Identifying No.</b>   | <b>Audit Finding</b>   | <b>Planned Corrective Action</b>  | <b>Current Status</b>     | <b>Additional Remarks</b>   |
|--|--|---|---------------------------|---|
| <p>Finding No. SA 2024-001 – Internal Control over Compliance – Timing of Expenditures Reported in the Schedule of Expenditure of Federal Awards (SEFA) Requires Alignment with Federal Guidelines</p> | <p>During our audit, we identified a discrepancy involving the federal expenditures for the Byrne Discretionary Community Project Funding/Byrne Discretionary Grants Program, totaling \$1,000,000. These expenditures were incurred in FY 2023 but were reported in the SEFA for FY 2024. Additionally, we noted that the reports submitted to the federal agency lacked evident review controls to verify their completeness, accuracy, and consistency with accounting records.</p> | <p>The City internally identifies improvement opportunities in managing grants. As a part of the City’s grant oversight improvement efforts, the City began implementing various processes and internal controls surrounding grant monitoring, which improve the SEFA drafting process and mitigate risks of future inaccuracies. These efforts began in early 2024 and include the following:</p> <ul style="list-style-type: none"> <li>• Creation of a grant policy that provides City staff with guidance, information, and expectations surrounding grants.</li> <li>• Creation of a master grants database that lists the general ledger fund, applicable project ledger references, status, grant type, start/end dates, granting agency, pass-through agency, grant name, assistance listing numbers, grant amounts, and the grant manager for each grant. This database is now used to verify the completeness and accuracy of the SEFA (beginning FY24).</li> </ul> | <p>Fully implemented.</p> | <p>The Citywide corrective action plan was implemented, however, there were no current year activities under the assistance listing number associated with the prior year finding. As a result, we were unable to test whether the program-specific corrective actions were operating as intended. A similar program administered by the same agency did have current year activities, and our testing of that program did not identify a recurrence of the prior year issue.</p> |

**City of Simi Valley, California**  
**Summary Schedule of Prior Audit Findings**  
**Year Ended June 30, 2025**

| Identifying No. | Audit Finding | Planned Corrective Action   | Current Status | Additional Remarks |
|-----------------|---------------|---|----------------|--------------------|
|                 |               | <ul style="list-style-type: none"> <li>• Formal quarterly monitoring. Each quarter, the City will formally review the grants database with department contacts and grant managers to verify the completeness and accuracy of the database. The City is formalizing this process and plans to include department sign-offs evidencing the review process. If any items are missing, the missing component will be identified and added to the database on a timely basis. The City will also utilize this quarterly process to review the grants policy to ensure grant managers are aware of the requirements related to their grants.</li> <li>• The City is in the process of formalizing the SEFA drafting process utilized during the FY24 SEFA preparation, which includes additional mitigating procedures such as reviewing all next FY federal receipts to ensure none of them relate to the SEFA year federal expenditures.</li> </ul> <p>Personnel Responsible for Implementation:<br/>Marvin Lopez</p> <p>Position of Responsible Personnel: Deputy Administrative Services Director (Fiscal Services)</p> <p>Expected Date of Implementation: June 30, 2025</p> |                |                    |



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