



CITY COUNCIL AGENDA ITEM BRIEFING SHEET

Council Date: 10/25/2022	Department: Finance	Presented By: Bill Funderburk
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AGENDA ITEM:

Single Audit Report

BACKGROUND:

The 2021 Annual Audit was performed by Clifton Larson Allen, LLP. We were advised by them that a Single Audit was not necessary. In July of 2022 we were contacted by the Texas Division of Emergency Management (TDEM) stating that they passed through federal grant funds and/or state grant funds to our local government from one or more federal or state programs.

Uniform Guidance 2 CFR 200 Subpart F:200.512 (a) states federal grant subrecipients are required to submit a Single Audit report prepared by an independent auditor if, in the fiscal year, \$750,000 or more was spent in federal grant awards (all sources combined). In addition, Uniform Grant Management Standards (UGMS) of the State of Texas (Part B, 200), require the submission of a Single Audit report if \$750,000 or more was spent in state awards (all sources combined).

We contacted our new auditing firm Snow Garrett Williams, they worked with TEDM and it was determined that we in fact did need to have a single audit done for FY 2021. They performed the single audit for us and it is being presented for you approval.

STAFF/BOARD/COMMISSION RECOMMENDATION:

To accept and approve the Single Audit Report.

Suggested Motion: I move to accept and approve the single audit report as presented.

EXHIBITS:

Single Audit Documents

ADDITIONAL INFO:	FINANCIAL INFO:	
	Cost	\$ N/A
	Source of Funding	\$ N/A