



**CITY OF MOORE, OKLAHOMA**

**SINGLE AUDIT REPORTS  
AND SUPPLEMENTARY SCHEDULES**

**JUNE 30, 2020**

THE CITY OF MOORE, OKLAHOMA

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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*

The Honorable Mayor and City Council Members  
City of Moore, Oklahoma

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 Moore, Oklahoma (the "City"), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated October 21, 2020.

### Internal Control Over Financial Reporting

In planning and performing our audit, 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 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 combination of deficiencies, in internal control, such that there is a reasonable possibility that 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 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 City's financial statements are free of 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 result 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.

*Dillon & Associates, PC*

Midwest City, Oklahoma  
October 21, 2020

# DILLON & ASSOCIATES, P.C.

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## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY UNIFORM GUIDANCE

The Honorable Mayor and  
Members of the City Council  
City of Moore, Oklahoma

### Report on Compliance for Each Major Federal Program

We have audited the City of Moore, Oklahoma (the "City"), compliance with the types of compliance requirements described in *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, 2020. 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 federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

### Auditor's 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 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). Those standards and the Uniform Guidance 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 on 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, 2020.

## Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item 2020-001. Our opinion on each major federal program is not modified with respect to this matter.

The City's response to the noncompliance finding identified in our audit is described in the accompanying corrective action plan. The City's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

## 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 a major federal program in order to determine our auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program 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 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 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, yet important enough to merit attention by those charged with governance.

Our consideration of the 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, we did identify certain deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2020-001 that we consider to be a significant deficiency.

The City's response to the internal control over compliance finding identified in our audit is described in the accompanying corrective action plan. The City's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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 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, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We have issued our report thereon dated October 21, 2020, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion 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 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 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 taken as a whole.

*Dillon & Associates, PC*

Midwest City, Oklahoma  
October 21, 2020

**City of Moore, Oklahoma**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2020**

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM TITLE	FEDERAL CFDA NUMBER	GRANTOR'S/ PASS - THROUGH NUMBER	FEDERAL EXPENDITURES	SUBRECIPIENT AMOUNTS
<b><u>U.S. Department of Housing and Urban Development</u></b>				
CDBG Entitlement Grant	14.218	B-18-MC-40-0010	\$ 133,805	9,819
CDBG Entitlement Grant	14.218	B-19-MC-40-0010	228,126	45,601
CARES Act	14.218	B-20-MW-40-0010	17,617	-
CDBG DR Disaster Recovery Grant	14.269	B-13-MS-40-0001	11,267,122	-
Total U.S. Department of Housing and Urban Development			11,646,670	55,420
<b><u>U.S. Department of Interior</u></b>				
Passed through Oklahoma Department of Tourism and Recreation:				
Outdoor Recreation Acquisition, Development and Planning	15.916	40-01236	82,300	-
<b><u>U.S. Department of Justice</u></b>				
Organized Crime Drug Enforcement Task Force (OCDETF)	16.xxx		1,239	-
State and Local HIDTA Task Force Grant	16.809	HIDTA TREAS 303	13,753	-
Bulletproof Vest Partnership Grant	16.607		972	-
Equitable Sharing Program	16.922		16,371	-
Total U.S. Department of Justice			32,335	-
<b><u>Federal Highway Administration</u></b>				
Passed through Association of Central Oklahoma Governments (ACOG):				
Congestion Mitigation and Air Quality Improvement	20.205	2017 RI-MOORE	57,980	-
<b><u>U.S. Department of Treasury</u></b>				
OKC Economic & Identity Crimes Task Force	21.100	USSS-MOU-2008	5,458	-
<b><u>U.S. Department of Homeland Security</u></b>				
Passed through Oklahoma Office of Homeland Security:				
Emergency Management Performance (SLA)	97.042	EMPG 19	6,250	-
Emergency Management Performance (SLA)	97.042	EMPG 20	18,750	-
Total U.S. Federal Emergency Management Agency			25,000	-
Total Federal Assistance			\$ 11,849,743	55,420

See accompanying Notes to Schedule of Federal Expenditures Awards

**CITY OF MOORE, OKLAHOMA  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2020**

**NOTE 1 - BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards (SEFA) includes the activity of the City under programs of the federal government for the year ended June 30, 2020. The information in this 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 the SEFA presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the City.

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

Expenditures reported on the SEFA are reported on the modified accrual basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in Office of Management and Budget Circular A-87, *Cost Principles for State, Local and Indian Tribal Governments*, or the cost principles contained in Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The City has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**CITY OF MOORE, OKLAHOMA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2020**

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

*Financial Statements*

Type of auditor's report issued on whether the financial statements were in accordance with GAAP: *Unmodified*

Internal control over financial reporting:

- \* Material weakness(es) identified?  yes  no
- \* Significant deficiency(ies) identified that are not considered to be material weakness(es)?  yes  none reported
- Noncompliance material to financial statements noted?  yes  no

*Federal Awards*

Internal control over major programs:

- \* Material weakness(es) identified?  yes  no
- \* Significant deficiency(ies) identified that are not considered to be material weakness(es)?  yes  none reported

Type of auditor's report issued on compliance for major programs: *Unmodified*

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?  yes  no

Identification of major programs:

<u>Program</u>	<u>CFDA Number</u>
HUD - CDBG-DR Disaster Recovery Grant	14.269

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee?  yes  no

**CITY OF MOORE, OKLAHOMA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2020**

**Section II - Findings Required to be Reported in Accordance with *Government Auditing Standards*:**

None

**Section III - Findings Required to be Reported in Accordance with Uniform Guidance:**

**Finding 2020-001**

**Program:** Community Development Block Grant - Disaster Recovery

**CFDA No.:** 14.269

**Federal Agency:** U.S. Department of Housing and Urban Development

**Federal Award Identification Number:** B-13-MS-40-0001

**Award Period:** May 14, 2014 to September 30, 2022

**Compliance Requirement:** Monitoring CDBG Program Activities for Compliance with Program Rules & Regulations

The City underwent a monitoring review by the grantor in March 2020 related to expenditures for the CDBG-DR Program, the results of which were issued in June 2020. The monitoring review results included seven findings pertaining to the CDBG-DR Program listed as:

Finding 1: The documentation for the contractor selection process in a “round robin basis” was insufficient to show compliance with procurement requirements.

Finding 2: City of Moore CDBG-DR contract was missing from the disaster recovery website.

Finding 3: A vendor contract did not contain 2 CFR 200 Appendix II Contract Provisions.

Finding 4: The City of Moore reimbursed the City of Oklahoma City for professional service fees that were not contained in the Inter-local Agreement between the two cities.

Finding 5: The decision-making process described in 24 CFR 55 was not completed for five (5) infrastructure projects.

Finding 6: Screening for potential hazardous materials, contamination, and toxin chemicals was not done or included an insufficient review.

Finding 7: Failure to evaluate endangered species for one project.

**Condition Found:**

Finding 1: On two contracts the activity files do not contain documentation the selection process promoted fair and reasonable competition.

Finding 2: The City’s disaster recovery website does not include of all the contracts the Grantee has procured with CDGB-DR funds.

Finding 3: A contract failed to address certain termination for cause language as required by 2 CFR 200, Appendix II.

**CITY OF MOORE, OKLAHOMA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2020**

Finding 4: The City of Moore reimbursed the City of Oklahoma City for professional service fees over and above what was written in the Inter-local Agreement between the two cities.

Finding 5: The City did not complete the required documentation for the decision-making process described in 24 CFR 55.

Finding 6: Site contamination was not properly researched for four projects.

Finding 7: Impact on endangered species was not evaluated for two projects.

**Criteria:**

Finding 1: 2 CFR 200.319 - Competition states: All procurement transactions will be conducted in a manner providing full and open competition.

Finding 2: The City is required to place on the disaster recovery website a copy of contracts the Grantee has procured.

Finding 3: 24 CFR 570.502, Uniform Administrative Requirements for Entitlements and March 5, 2013, *Federal Register* Notice - P.L. 113-2 Additional requirements related to procurement.

Finding 4: 2 CFR 200.249(b)(8) provides for regulations on contractual agreements for services.

Finding 5: 24 CFR 55 and 24 CFR 58.5(b) and 78 FR 14332 require compliance with an eight decision-making process prior to signing and submitting the request for release of funds and certification to the State.

Finding 6: 24 CFR 58.5(i)(2)(i) and 78 FR 14332 requires the City to ensure that all properties that are being proposed for use in HUD programs be free of hazardous materials and contamination.

Finding 7: 24 CFR 58.5€ and 78 FR 14332 require the City to comply with the Endangered Species Act of 1973 to ensure the project has no adverse impacts to endangered species.

**Cause:**

Finding 1: The processes and procedures were insufficient to ensure fair and open competition.

Finding 2: With limited staff resources dedicated to multiple CDBG-DR related tasks and several changes in personnel, the requirement to make all contract information available was missed or not implemented.

Finding 3: The City did not understand that the identified contract provisions should be included in all CDBG-DR contracts.

Finding 4: The City of Moore did not include the full rate of compensation for which the City of Oklahoma City may be reimbursed in its Inter-local Agreement.

Finding 5: The City did not follow the decision-making process described in 24 CFR 55 due to an incomplete understanding of the regulations at 24 CFR 55.

**CITY OF MOORE, OKLAHOMA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2020**

Finding 6: The City staff did not understand what the requirements or available sources were for assessing site contamination.

Finding 7: The City staff incorrectly applied a “no effect” determination based on the activity type and, therefore, did not fully evaluate impacts to endangered species.

**Effect:**

Finding 1: HUD cannot determine if the City is promoting fair and reasonable competition or that contractors are being selected through a non-arbitrary process.

Finding 2: The City has not met all public website requirements for information made available to the public.

Finding 3: Lack of applicable contract provisions may not provide adequate protection of federal funds used to meet the City’s disaster recover needs.

Finding 4: The City of Moore has reimbursed the City of Oklahoma City costs that are not documented in the Inter-local Agreement.

Finding 5: Without performing the eight decision-making process, the City could fail to accurately assess all direct and indirect impacts, alternatives and mitigation measures and the improper documentation leaves the environmental review records deficient.

Finding 6: Improper and incomplete evaluation of potential contamination could leave construction crews vulnerable to unsafe working conditions and could expose the public to potentially dangerous conditions.

Finding 7: Improper and incomplete evaluation of endangered species could have an adverse impact on endangered species leaving the City open to litigation and potential fines.

**Recommendation:**

Overall, the City should respond and address the recommendations as stated in HUD’s monitoring visit letter in a timely manner. Below are HUD’s recommendations:

Finding 1: Within 30 days of the HUD report, the City is requested to: 1) Provide HUD with a copy of the revised policies and procedures detailing the two-tier selection process; 2) Provide HUD with a copy of the revised policies to demonstrate that the activity files have been updated.

Finding 2: Within 30 days of the HUD report, the City is requested to: 1) Place the relevant documents on the disaster website; 2) Update staff’s policies and procedures.

Finding 3: Within 30 days of the HUD report, the City is requested to: 1) Provide HUD with a list of all active contracts and a letter/opinion from the city attorney documenting that the contracts have been reviewed and are in compliance with Federal, State and Local rules; 2) Revise the procedures to require a checklist be placed into each of the activity files to verify the contract has been reviewed; 3) Update the required policies and procedures and provide HUD with a copy.

**CITY OF MOORE, OKLAHOMA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2020**

Finding 4: Within 30 days of the HUD report, the City is requested to add an addendum to its Inter-local contract that includes the professional services fees that the City of Oklahoma City was entitled to for the implementation of the Housing Rehabilitation Program and provide a copy to HUD.

Finding 5: Within 60 days of the HUD report, the City is requested to: 1) Provide a completed eight decision-making process for all projects that were in the floodplain and to fully evaluate and document all potential direct/indirect impacts, alternatives, and mitigation measures that should be incorporated into the project; 2) The staff responsible for environmental reviews should attend in person training.

Finding 6: Within 60 days of the HUD report, the City is requested to: 1) Provide a thorough review of the projects included in the report and submit a copy to HUD; 2) The staff responsible for environmental reviews should attend in person training.

Finding 7: Within 60 days of the HUD report, the City is requested to: 1) Provide a thorough review of the endangered species for the questioned projects and submit to HUD; 2) The staff responsible for environmental reviews should attend in person training.

**View of Responsible Officials:**

Management agrees with the findings addressed in the HUD report.

**Corrective Action Taken:**

Refer to City's Corrective Action Plan.

**CITY OF MOORE, OKLAHOMA  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2019**

**Findings Required to be Reported in Accordance with *Government Auditing Standards*:**

None to report for the June 30, 2019 period.

**Findings Required to be Reported in Accordance with Uniform Guidance:**

Identifying Number: 2019-001

**Criteria:**

24 CFR 570.205(a) states that eligible planning activities are “Planning activities which consists of all costs of data gathering, studies, analysis, and preparation of plans and the identification of actions that will implement such plans.

**Condition Found:**

HUD’s monitoring report dated August 2, 2019 found that the City of Moore was unable to demonstrate that the purchase and update of the GIS was an eligible activity under the grant. The report found the \$589,350 of expense was not currently chargeable to the City of Moore’s CDBG-DR grant number B-13-MS-40-0001.

**Cause:**

The HUD report acknowledges that there was a misunderstanding of the regulations regarding the eligibility, reasonableness and allocability of the GIS expenditures to the CDBG-Dr grant. The HUD report determined the justification submitted by the City for the GIS server and update does not support the allocation of any costs to the grant because it is not an eligible planning activity.

**Effect or Potential Effect:**

The HUD report determined the City of Moore cannot charge the costs associated with the GIS server and system update to the CDBG-DR grant.

**View of Responsible Officials:**

Management agrees with this finding.

**Corrective Action Taken:**

The City and the Department of Housing and Urban Development have entered into an agreement to repay the expenditures in this finding.

**Status:**

Corrected.



## CITY OF MOORE, OKLAHOMA CORRECTIVE ACTION PLAN YEAR ENDED JUNE 30, 2020

### I. FINANCIAL STATEMENT FINDINGS

None Reported.

### II. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

#### FINDING 2020-001

Program: Community Development Block Grant - Disaster Recovery

CFDA No.: 14.269

Federal Agency: U.S. Department of Housing and Urban Development

Federal Award Identification Number: B-13-MS-40-0001

Award Period: May 14, 2014 to September 30, 2022

Compliance Requirement: Monitoring CDBG Program Activities for Compliance with Program Rules & Regulations

Name of contact person: Kahley Gilbert, Project Grants Manager - 405-793-4571

#### Management's or Department's Response:

We concur with the finding.

#### View of Responsible Officials and Corrective Action:

Finding 1: The City will update its policies and procedures to correctly define its selection process and send HUD a copy of the revised policies.

Anticipated Completion Date: Completed 7-24-2020

Finding 2: The City will place the contract IEM NDRC Phase 2 on its website along with the contract summary. The City will revise the website policies and procedures to identify the staff responsible for maintaining and reviewing the website.

Anticipated Completion Date: Completed 7-24-2020

Finding 3: The City will have the City Attorney review active contracts for compliance with Federal, State and Local rules. The City will update the policies and procedures to

incorporate Appendix II of 2 CFR 200 along with a checklist for each file and provide HUD with a copy of the updated policies and procedures.

Anticipated Completion Date: Completed 10-5-2020

Finding 4: The City will work with the City of Oklahoma City to complete an addendum to their contract clarifying the professional services fees and submit a copy of the addendum to HUD.

Anticipated Completion Date: Completed 9-8-2020

Finding 5: The City will complete the eight step process for those projects identified. The City's Compliance Specialists will complete the HUD WISER module for Water Elements and will attend an in-person training once there is one scheduled.

Anticipated Completion Date: Completed 7-24-2020

Finding 6: The Compliance Specialist will complete the Field Contamination Checklist for the projects identified and ECHO reports will be reviewed. A copy of the checklist will be submitted to HUD . The Compliance Specialists will complete the HUD WISER module for Site contamination.

Anticipated Completion Date: Completed 7-24-2020

Finding 7: The City will complete a review of endangered species for the identified project and submit the report to HUD. The Compliance Specialist will also complete the HUD WISER module for Endangered Species.

Anticipated Completion Date: Completed 7-24-2020