



City of Santa Ana
20 Civic Center Plaza, Santa Ana, CA 92701
Staff Report
April 15, 2025

TOPIC: Single Audit Report for the Fiscal Year Ended June 30, 2024

AGENDA TITLE

Single Audit Report for the Fiscal Year Ended June 30, 2024

RECOMMENDED ACTION

Receive and file Single Audit Report for the Fiscal Year Ended June 30, 2024.

GOVERNMENT CODE §84308 APPLIES: No

DISCUSSION

All non-federal entities that expend \$750,000 or more of federal awards each fiscal year are required to obtain a Single Audit to comply with the regulations of the Federal Office of Management and Budget (OMB). The Single Audit for the fiscal year ended June 30, 2024 has been completed by the City's independent auditor, CliftonLarsonAllen LLP.

During the fiscal year 2023-24, the City administered twenty-three (23) federal grant programs and expended \$119.9 million, representing an increase of \$5.4 million from the prior fiscal year. The increase was primarily due to additional spending of \$5.9 million in Section 8 Housing Choice Vouchers, \$5.1 million in Highway Planning & Construction, and \$11.9 million in Coronavirus State and Local Fiscal Recovery, offset by decreases in Community Development Block Grant, HOME Investment Partnership, and Emergency Rental Assistance of \$4.1 million, \$6.6 million, and \$5.2 million, respectively.

Of the twenty-three (23) programs administered by the City, the auditors identified three major programs for the audit: Coronavirus State and Local Fiscal Recovery (\$34.7 million), Community Programs to Improve Minority Health Grant (\$0.9 million), and the Highway Planning and Construction (\$6.7 million).

The Finance and Management Services Agency is pleased to report that the City received an unmodified opinion commonly known as a clean opinion; which is considered the most favorable conclusion for the audit. The unmodified opinion indicates that the City has complied, in all material respects, with the compliance requirements for the fiscal year ended June 30, 2024. Additionally, there were no findings related to the compliance requirements of the three major programs selected for test work.

The report (Exhibit 1) is posted and available on the City's website (<https://www.santa-ana.org/financial-reports>) along with prior fiscal years and has been submitted to the Federal Audit Clearinghouse. The Single Audit Report is required to be submitted by March 31.

ENVIRONMENTAL IMPACT

There is no environmental impact associated with this action.

FISCAL IMPACT

There is no fiscal impact associated with this action.

EXHIBIT(S)

1. FY23-24 Single Audit Report

Submitted By: Alex Trinidad, Acting Executive Director, Finance and Management
Services Agency

Approved By: Alvaro Nuñez, City Manager