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City of Glendale

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2008

Federal Grantor/Pass-through Grantor Program or Cluster Title	Federal CFDA Number	Pass-through Entity Identifying Number/ Grant Number	Federal Expenditures
U.S. Department of Agriculture			
Pass-through Los Angeles County Department of Community and Senior Citizens Services:			
Food Distribution Program	10.570	CK42141	$ 26,905
Total U.S. Department of Agriculture			26,905
U.S. Department of Housing and Urban Development			
Direct Programs:			
Community Development Block Grant Entitlement Program	14.218*	B-06-MC-06-0518	2,595,823
Emergency Shelter Grants Program	14.231	S-06-MC-06-0518	138,793
Supportive Housing Program-WCC Assistance for Families	14.235*	CA16B112-006	11,649
Supportive Housing Program-Project Achieve Supportive Housing	14.235*	CA16B212-001	(1,882)
2004 SHP Renewal-IURD Scatter	14.235*	CA16B512-004	46,248
2005 SHP Renewal-Hamilton Court	14.235*	CA16B512-005	121,497
Supportive Housing Program-Project Achieve Supportive Housing	14.235*	CA16B512-002	117,572
Supportive Housing Program-HMIS	14.235*	CA16B412-003	25,374
2003 Funded SHP PATH ACHIEVE	14.235*	CA16B312-001	156,813
2005 S+C Chronic Homeless Prog	14.235*	CA16B512-001	22,782
2004 SHP Renewal-Scatter Site	14.235*	CA16B612-006	132,382
2005 SHP Renewal-Hamilton Court	14.235*	CA16B612-009	97,803
2005 SHP Renewal-Freedom House	14.235*	CA16B612-004	144,381
2005 SHP Renewal SSO PATH ACH	14.235*	CA16B612-005	412,136
2005 SHP Renewal-HMIS	14.235*	CA16B612-003	65,311
SHP New Horizon Family Care Center	14.235*	CA16B612-008	13,705
2006 SHP renewal project-Next Step	14.235*	CA16B612-002	120,911
2007 SHP renewal project-Freedom House	14.235*	CA16B712-008	26,103
SHP renewal project-PATH Ventures	14.235*	CA16B712-002	23,594
Subtotal			1,536,379
Special Needs Assistance-1998 Shelter Plus Care Grant	14.238	CA16C812-001	106,703
Special Needs Assistance-1999 Shelter Plus Care Grant	14.238	CA16C912-001	59,180
Special Needs Assistance-2001 Shelter Plus Care Grant	14.238	CA16C112-001	112,210
Special Needs Assistance-1999 Renewal Shelter Plus Care Grant	14.238	CA16C712-012	15,069
Special Needs Assistance-1998 Renewal Shelter Plus Care Grant	14.238	CA16C712-011	30,666
Subtotal			323,828
Home Investment Partnership Act	14.239	M-06-MC-06-0512	1,240,018
Section 8-Housing Assistance-Voucher Program	14.871	CA114V	13,507,551
Total U.S. Department of Housing and Urban Development			19,342,392
U.S. Department of Justice:			
Direct Programs:			
Interagency Communications Interoperability System	16.710	2005CKWX0334	89,224
2005 Justice Assistance Grant	16.738	2007-DJ-BX-0001	57,408
2006 Justice Assistance Grant	16.738	2007-DJ-BX-0863	17,444
2007 Justice Assistance Grant	16.738	2007-DJ-BX-0105	34,868
Anti-Gang Initiative Grant	16.744	200700107	43,750
Total U.S. Department of Justice			242,694

City of Glendale

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2008

Federal Grantor/Pass-through Grantor Program or Cluster Title	Federal CFDA Number	Pass-through Entity Identifying Number/ Grant Number	Federal Expenditures
U.S. Department of Labor:			
Pass-through State of California Employment Development Department:			
Workforce Investment Act Cluster			
Nurses Training Program	17.258*	R692515	$ 397,711
WIA Adult 2007-2008	17.258*	R760363	25,890
WIA Adult 2008-2009	17.258*	R865499	553,067
WIA Youth 2007-2008	17.259*	R760363	303,523
WIA Youth 2008-2009	17.259*	R865499	292,539
WIA Youth 2009-2010	17.259*	R970576	30,312
WIA Dislocated Worker 2007-2008	17.260*	R760363	2,101
WIA Dislocated Worker 2008-2009	17.260*	R865499	518,553
WIA Disney Dislocated Worker 2006-2007	17.260*	R760363	109,165
Rapid Response Layoff Aversion	17.260*	R760363	150,000
WIA Rapid Response 2008	17.260*	R865499	426,174
WIA Financial Srvcs Wkrs WMC 2008	17.260*	R970576	150,000
WIA Interstate Bakery D/W 2008-2009	17.260*	R970576	115,120
Total Workforce Investment Act Cluster			3,074,155
15% Pilot Spec (Incentive Award) 7/2005-3/2008	17.267	R692515	1,324
15% Pilot Spec (Incentive Award) 7/2006-6/2008	17.267	R760363	5,401
15% Pilot Spec (Incentive Award) 1/2008-12/2008	17.267	R865499	3,000
Subtotal			9,725
Total U.S. Department of Labor			3,083,880
U.S. Department of Transportation			
Pass-through State Department of Transportation:			
Highway Planning and Construction Cluster			
SR134 & San Fernando Phase II	20.205	RPSTPL-5144(028)	63,103
Wilson Avenue-Kenwood St Traffic Light Installation	20.205	STPLH-5144(039)	188,100
Senior Citizen Education Program	20.600	2700-101-0890(38/05)	5,200
Total U.S. Department of Transportation			256,403
Institute of Museum and Library Services			
Pass-through California State Library:			
English Literary–WIA	45.310	84002022	87
Public Library Staff Education Program	45.310	40-6622	6,508
English Literacy and Civics Grant	45.310	0745082382	59
Total Institute of Museum and Library Services			6,654
Environmental Protection Agency			
Direct Programs:			
Chromium 6 Removal Studies Phase II	66.606	X-97947901	1,751
Chromium 6 Removal Studies III S&T	66.606	X-96916501	107,040
Chromium 6 Removal Studies III STAG	66.202	XP-96990301	251,461
Total Environmental Protection Agency			360,252
U.S. Department of Health and Human Services			
Pass-through Los Angeles County Department of Community and Senior Citizens Services:			
Aging Cluster			
Special Programs for the Aging-Title VII	93.042	CK42350	70,769
Special Programs for the Aging-Title III, Part B	93.044	CK42141	906
Special Programs for the Aging-Title III, Part C	93.045	CK42141	191,436
Total Aging Cluster			263,111
Total U.S. Department of Health and Human Services			263,111

City of Glendale

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2008

Federal Grantor/Pass-through Grantor Program or Cluster Title	Federal CFDA Number	Pass-through Entity Identifying Number/ Grant Number	Federal Expenditures
Social Security Administration			
Direct Programs:			
Social Security Administration 6/2007-3/2008	96.008	14-W-50006-9-02	$ 71,377
Social Security Administration 4/2008-3/2009	96.008	14-W-50006-9-02	8,115
Total Social Security Administration			79,492
Department of Homeland Security:			
Pass-through Governor's Office of Emergency Services:			
FY 2007 Homeland Security Grant	97.004*	2007-006	17,752
Subtotal			17,752
Pass-through State Office of Homeland Security:			
FY 2005 State Homeland Security Grant	97.004*	2005-15	-
FY 2005 State Homeland Security Grant Part 2	97.004*	2005-15	21,417
FY 2006 State Homeland Security Grant	97.004*	2006-0071	371,690
FY 2003 Part 2 State Homeland Security Grant	97.004*	2003-35	6,878
Subtotal			399,985
Pass-through Governor's Office of Emergency Services:			
Public Assistance Grants (January 2005 Rainstorm)	97.036	OES ID #037-30000	40,720
Public Assistance Grants (February 2005 Rainstorm)	97.036	OES ID #037-30000	8,294
Subtotal			49,014
Pass-through Los Angeles County:			
Metropolitan Medical Response System	97.071	2004-0045, 2003-0023 2005-0015	29,443
FY 2005 Metropolitan Medical Response System	97.067*	2003-0023	127,229
Subtotal			156,672
Pass-through City of Los Angeles:			
FY 2005 Urban Area Security Initiative	97.008	2004-14	61,927
FY 2006 Urban Area Security Initiative	97.067*	2005-15	678,207
Subtotal			740,134
Total Department of Homeland Security			1,363,557
Total Expenditures of Federal Awards			$ 25,025,340

CFDA–Catalog of Federal Domestic Assistance
* Denotes major program

See Notes to Schedule of Expenditures of Federal Awards.

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) presents the activity of all federal award programs of the City of Glendale (City). The Schedule includes federal awards received directly from federal agencies, as well as federal awards passed through other agencies. The City's reporting entity is defined in Note 1 to the City's basic financial statements. Because the Schedule presents only a selected portion of the operations of the City, it is not intended to, and does not, present the financial position of the City.

The accompanying Schedule is presented on the modified-accrual basis of accounting. The information in this Schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this Schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note 2. Section 108 Loans

The City has one Section 108 loan outstanding at June 30, 2008. The City has pledged current and future Community Development Block Grant (CDBG) funds as principal security for the loan. The original loan is $1,800,000 and remaining principal amounts range from $200,000 to $240,000 from fiscal year 2009 to 2012. The Section 108 loan payment is budgeted as a CDBG project each year based on the payment schedule. Principal and interest payments on the loan totaled $232,000 for the year ended June 30, 2008. As of June 30, 2008, $1,100,000 of the loan balance is outstanding.

Note 3. Workforce Investment Act

The City, along with the cities of Burbank and La Cañada Flintridge, established a joint powers agreement in August 23, 2005, named the Verdugo Consortium (Consortium) for the purpose of receiving a Workforce Investment Act (WIA) allocation and administering the WIA program as a single participating jurisdiction. This agreement designates the Arroyo Verdugo Cities Steering Committee, which consists of one elected official from each of the three cities, to appoint Verdugo Workforce Investment Board members. The City, the Consortium's lead entity, has assumed the overall responsibility for ensuring that the Consortium is compliant with all WIA program requirements, including the receipt, disbursement and accounting of all WIA program and matching funds.

Note 4. Subrecipients

Of the federal expenditures presented in the Schedule, the City provided federal awards to subrecipients as follows:

Program Title Provided	Federal CFDA Number	Amount
Community Development Block Grant	14.218	$ 711,384
Emergency Services Grant	14.231	138,793
Supportive Housing Program	14.235	1,379,740
Workforce Investment Act Cluster	17.259	488,236

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*

To the Honorable Mayor and Members of the City Council
City of Glendale, California

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 of Glendale (City) as of and for the year ended June 30, 2008, which collectively comprise the City's basic financial statements, and have issued our report thereon, dated November 26, 2008. We conducted our audit in accordance with 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the City's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over financial reporting.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the 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*.

McGladrey & Pullen, LLP is a member firm of RSM International,
an affiliation of separate and independent legal entities.

We noted certain matters that are reported to management of the City in a separate letter dated November 26, 2008.

This report is intended solely for the information and use of the mayor, City Council, management, federal awarding agencies and pass-through entities, and is not intended to be, and should not be, used by anyone other than those specified parties.

McGladrey & Pullen, LLP

Pasadena, California
November 26, 2008

Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance With OMB Circular A-133 and on the Schedule of Expenditures of Federal Awards

To the Honorable Mayor and Members of the City Council
City of Glendale, California

Compliance

We have audited the compliance of the City of Glendale (City) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133, *Compliance Supplement*, that are applicable to each of its major federal programs for the year ended June 30, 2008. The City's major federal programs are identified in the summary of the auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the City's management. Our responsibility is to express an opinion on the City's compliance based on our audit.

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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations.* Those standards and OMB Circular A-133 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. Our audit does not provide a legal determination on the City's compliance with those requirements.

In our opinion, the City complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2008.

Internal Control Over Compliance

The management of the City is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the City's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, 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 *control deficiency* in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by any entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of the City as of and for the year ended June 30, 2008, which collectively comprise the City's basic financial statements, and have issued our report thereon, dated November 26, 2008. Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of the mayor, City Council, management, federal awarding agencies and pass-through entities, and is not intended to be, and should not be, used by anyone other than those specified parties.

McGladrey & Pullen, LLP

Pasadena, California
November 26, 2008

I. Summary of Independent Auditor's Results

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

- Material weakness(es) identified? ____ Yes __X__ No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? ____ Yes __X__ None Reported

Noncompliance material to financial statements noted? ____ Yes __X__ No

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? ____ Yes __X__ No
- Significant deficiency(ies) identified that are not considered to be material weakness(es)? ____ Yes __X__ None Reported

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

- Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133? ____ Yes __X__ No

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
14.218	Community Development Block Grant Entitlement Program
14.235	Supportive Housing Program
17.258/17.259/17.260	Workforce Investment Act Cluster
97.004/97.067	Homeland Security Cluster

Dollar threshold used to distinguish between type A and type B programs: $ 750,760

Auditee qualified as low-risk auditee? __X__ Yes ____ No

II. Financial Statement Findings

A. Significant Deficiencies

None reported.

B. Compliance Findings

None reported.

III. Findings and Questioned Costs for Federal Awards

A. Significant Deficiencies

None reported.

B. Compliance Findings

None reported.

The prior year findings shown below were directly obtained from the June 30, 2007 Single Audit Report as prepared by the predecessor auditors.

I. Financial Statement Findings

2007-01 Nonrecurring Journal Entries

Criteria or Specific Requirement:

The City should maintain and monitor policies and procedures to ensure that general ledger accounts reflect proper and complete activity consistent with their basis of accounting.

Condition:

As a result of our audit of the City's year-end revenue accruals, we noted that several accounts included accruals recorded twice, thus overstating revenue. In addition we noted that a sample of year-end closing entries did not have the appropriate level of review and approval documented.

Context:

The condition was noted during our testing of the City's receivable balances.

Effect:

As a result of the above, the City was required to post material adjustments to balance sheet and revenue accounts in order to conform with generally accepted accounting principles.

Recommendation:

We recommend that the City implement effective controls to ensure year-end adjusting entries are properly reviewed and approved prior to posting to the general ledger. We also suggest that the City utilize a log to track each post post-close adjustment to prevent the double booking of year-end adjustments. Lastly, account analysis should be performed or documented to demonstrate the reasonableness of adjusted accounts to ensure accuracy and completeness for financial statement presentation.

I. Financial Statement Findings, Continued

Views of Responsible Officials and Planned Corrective Action:

The City currently has a procedure for year-end adjusting entries. The planning process starts in May of each year. Finance management reviews the prior year entries and develops a log of all expected entries. Every entry is assigned to staff based on the departments they cover. Once the journal entries are prepared, they are signed by the preparer, reviewed by their immediate supervisor and then approved by the Accounting Services Administrator. In addition, the journals are scanned and available in FileNet and Shared Drive for more review. One journal of the 450 total journals processed for year-end was inadvertently duplicated, which resulted in overstating some revenue accounts. The City will endeavor to be more accurate in the future and, in addition, balance sheet accounts will have lead sheets to ensure all accounts are properly accounted for.

Current Year Status:

Fully corrected.

 # 2007-02 Internal Service Funds Capital Assets

Criteria or Specific Requirement:

Proprietary funds, including internal service funds, use the economic resources measurement focus and accrual basis of accounting. In accordance with generally accepted accounting principles, capital assets in such funds are capitalized at the fund level and depreciated over their estimated useful lives.

Condition:

Proprietary funds, including internal service funds use the economic resources measurement focus and accrual basis of accounting. In accordance with generally accepted accounting principles, capital assets purchased in such funds are capitalized at the fund level and depreciated over their estimated useful lives. We noted that in the Equipment Reserve Fund, Helicopter Depreciation Fund, Tech Equipment Fund and Application Software Replacement Fund, the City is expensing capital assets when purchased and capitalizing the assets at the government-wide level, a method inconsistent with generally accepted accounting principles. This treatment results in an understatement of net assets for each of the internal service funds noted. We also noted the related depreciation expense is not recorded in these funds.

Context:

The condition was noted during our year-end audit procedures.

Effect:

As a result of the above, we noted a misstatement of net assets.

I. Financial Statement Findings, Continued

Recommendation:

We recommend that the City implement procedures to ensure the financial statements are in accordance with generally accepted accounting principles.

Views of Responsible Officials and Planned Corrective Action:

The internal service funds mentioned above are established to accumulate cash for replacement of future assets for General fund departments. These funds are governmental funds in nature. As such, at the end of the year all of these funds' activities are allocated to governmental activities at the government wide statements where depreciation expense and capitalization takes place by departments. These internal service funds have no operating activities because all the assets are put in operation in the respective general fund departments. Therefore, it defeats the purpose to record depreciation expense in these funds where measurements of economic resources are not necessary. The City understands that the accounting treatment of these internal service funds is unusual; however, we need to see the bigger picture of how these funds are utilized. We respectively disagree with the auditors on this recommendation.

Current Year Status:

Partially corrected. The City recognizes that it is not in strict compliance with generally accepted accounting principles. To remedy this deficiency, the City will be moving the mechanical maintenance operations into the Internal Service Funds. With the operations, as well as the equipment replacement, accounted for in the Internal Service Funds, the appropriate accounting for capitalized assets and related depreciation will occur within the Internal Service Funds.

 # 2007-03 Cash and Investments with Fiscal Agent

Criteria or Specific Requirement:

Cash and investments are valued in accordance with the provisions of Government Accounting Standards Board Statement No. 31.

Condition:

As of June 30, 2007, the City has cash held with Southern California Public Power Authority (SCPPA) to be utilized for future capital projects with SCPPA. It was noted that a portion of the amount held with SCPPA was not recorded as an asset on the City's balance sheet. In FY 2006, the City recorded an initial deposit with SCPPA, but did not record additional amounts for refunds or interest payments subsequent to the initial deposit.

Context:

The condition was noted during our testing of cash and investment balances.

I. Financial Statement Findings, Continued

Effect:

As a result of the above, we noted an understatement of cash.

Recommendation:

We recommend that the City implement procedures to ensure that all cash balances held with fiscal agents are properly accounted for on a timely basis and reported in the financial statements. We further recommend that the City Treasurer act as the fiduciary agent of all cash held with third-party fiscal agents, to ensure a full accounting of the City's cash and investments with fiscal agents are accounted for on a timely basis.

Views of Responsible Officials and Planned Corrective Action:

The City agrees with this recommendation. We have already requested SCPPA to carbon copy the Finance department a statement each month. We will be booking the adjusting entry shortly.

Current Year Status:

Fully corrected.