

City of Phoenix, Arizona

Single Audit Reports

Year Ended June 30, 2022



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CITY OF PHOENIX, ARIZONA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Fiscal Period 7/1/2021 - 6/30/2022

Federal Awarding Agency/Program Title	Federal CFDA Number	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity	Identifying Number Assigned By Funder Pass-Through Entity	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
DEPARTMENT OF AGRICULTURE									
PLANT MATERIALS FOR CONSERVATION	10.905					\$3,830	\$3,830	N/A	\$0
TOTAL DEPARTMENT OF AGRICULTURE						<u>\$3,830</u>			
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT									
SECTION 8 HOUSING ASSISTANCE PAYMENTS PROGRAM	14.195					\$1,526,956	\$1,526,956	SECTION 8 PROJECT-BASED CLUSTER	\$2,029,693
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	14.218				\$690,959	\$13,312,367	\$43,359,202	CDBG - ENTITLEMENT GRANTS CLUSTER	\$43,359,202
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	14.218	COVID-19			\$1,046,534	\$1,550,801	\$43,359,202	CDBG - ENTITLEMENT GRANTS CLUSTER	\$43,359,202
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	14.218					\$28,496,034	\$43,359,202	CDBG - ENTITLEMENT GRANTS CLUSTER	\$43,359,202
EMERGENCY SOLUTIONS GRANT PROGRAM	14.231				\$1,011,677	\$1,083,678	\$9,682,393	N/A	\$0
EMERGENCY SOLUTIONS GRANT PROGRAM	14.231	COVID-19			\$8,592,664	\$8,598,715	\$9,682,393	N/A	\$0
HOME INVESTMENT PARTNERSHIPS PROGRAM	14.239					\$4,822,616	\$83,198,663	N/A	\$0
HOME INVESTMENT PARTNERSHIPS PROGRAM	14.239					\$78,376,047	\$83,198,663	N/A	\$0
HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS	14.241				\$1,122,895	\$2,492,097	\$2,534,700	N/A	\$0
HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS	14.241	COVID-19			\$26,841	\$42,603	\$2,534,700	N/A	\$0
SECTION 8 MODERATE REHABILITATION SINGLE ROOM OCCUPANCY	14.249					\$456,560	\$456,560	SECTION 8 PROJECT-BASED CLUSTER	\$2,029,693
FAIR HOUSING ASSISTANCE PROGRAM_STATE AND LOCAL	14.401					\$196,648	\$196,648	N/A	\$0
PUBLIC AND INDIAN HOUSING	14.850					\$6,681,246	\$6,681,246	N/A	\$0
LOWER INCOME HOUSING ASSISTANCE PROGRAM_SECTION 8 MODERATE REHABILITATION	14.856					\$46,177	\$46,177	SECTION 8 PROJECT-BASED CLUSTER	\$2,029,693
DEMOLITION AND REVITALIZATION OF SEVERELY DISTRESSED PUBLIC HOUSING	14.866					\$97,896	\$172,715	HOPE VI CLUSTER	\$6,326,598
HOPE VI - CSS ENDOWMENT FUNDS*	14.866					\$74,819	\$172,715	HOPE VI CLUSTER	\$6,326,598
RESIDENT OPPORTUNITY AND SUPPORTIVE SERVICES - SERVICE COORDINATORS	14.870		PRIDE	N/A		\$72,646	\$72,646	N/A	\$0
SECTION 8 HOUSING CHOICE VOUCHERS	14.871					\$77,308,235	\$77,308,235	HOUSING VOUCHER CLUSTER	\$79,132,873
PUBLIC HOUSING CAPITAL FUND	14.872					\$1,244,880	\$1,244,880	N/A	\$0
MAINSTREAM VOUCHERS	14.879					\$1,824,638	\$1,824,638	HOUSING VOUCHER CLUSTER	\$79,132,873
CHOICE NEIGHBORHOODS IMPLEMENTATION GRANTS	14.889					\$6,153,883	\$6,153,883	HOPE VI CLUSTER	\$6,326,598
CHOICE NEIGHBORHOODS PLANNING GRANTS	14.892					\$236,903	\$236,903	N/A	\$0
JOBS-PLUS PILOT INITIATIVE	14.895					\$651,423	\$651,423	N/A	\$0
FAMILY SELF-SUFFICIENCY PROGRAM	14.896					\$191,423	\$191,423	N/A	\$0
LEAD-BASED PAINT HAZARD CONTROL IN PRIVATELY-OWNED HOUSING	14.900				\$53,225	\$317,318	\$317,318	N/A	\$0
TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						<u>\$12,544,795</u>	<u>\$235,856,609</u>		
DEPARTMENT OF JUSTICE									
CORONAVIRUS EMERGENCY SUPPLEMENTAL FUNDING PROGRAM	16.034	COVID-19				\$294,358	\$294,358	N/A	\$0
SERVICES FOR TRAFFICKING VICTIMS	16.320				\$53,074	\$248,813	\$248,813	N/A	\$0
MISSING CHILDREN'S ASSISTANCE	16.543					\$550,806	\$550,806	N/A	\$0
CRIME VICTIM ASSISTANCE	16.575		ARIZONA DEPARTMENT OF PUBLIC SAFETY	VOCA-2021-PFDVS-0008		\$615,994	\$2,047,739	N/A	\$0
CRIME VICTIM ASSISTANCE	16.575		ARIZONA DEPARTMENT OF PUBLIC SAFETY	VOCA-2021-PXFAC-00030		\$141,600	\$2,047,739	N/A	\$0
CRIME VICTIM ASSISTANCE	16.575		ARIZONA DEPARTMENT OF PUBLIC SAFETY	2019-V2-GX-0041		\$484,469	\$2,047,739	N/A	\$0
CRIME VICTIM ASSISTANCE	16.575		ARIZONA DEPARTMENT OF PUBLIC SAFETY	2020-136		\$199,581	\$2,047,739	N/A	\$0
CRIME VICTIM ASSISTANCE	16.575		ARIZONA DEPARTMENT OF PUBLIC SAFETY	2020-136		\$504,018	\$2,047,739	N/A	\$0
CRIME VICTIM ASSISTANCE	16.575		ARIZONA DEPARTMENT OF PUBLIC SAFETY	2020-229		\$25,075	\$2,047,739	N/A	\$0
CRIME VICTIM ASSISTANCE	16.575		ARIZONA DEPARTMENT OF PUBLIC SAFETY	2020-229		\$77,002	\$2,047,739	N/A	\$0
PROJECT SAFE NEIGHBORHOODS	16.609		ARIZONA DEPARTMENT OF ADMINISTRATION TECHNOLOGY	ADOA-PSN-20-002		\$73,885	\$73,885	N/A	\$0
PUBLIC SAFETY PARTNERSHIP AND COMMUNITY POLICING GRANTS	16.710					\$71,945	\$71,945	N/A	\$0
SPECIAL DATA COLLECTIONS AND STATISTICAL STUDIES	16.734					\$621,088	\$621,088	N/A	\$0
EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	16.738				\$576,564	\$1,559,976	\$1,559,976	N/A	\$0
DNA BACKLOG REDUCTION PROGRAM	16.741					\$735,893	\$735,893	N/A	\$0
PAUL COVERDELL FORENSIC SCIENCES IMPROVEMENT GRANT PROGRAM	16.742		ARIZONA CRIMINAL JUSTICE COMMISSION	FCL 20-003		\$20,331	\$270,466	N/A	\$0

PAUL COVERDELL FORENSIC SCIENCES IMPROVEMENT GRANT PROGRAM	16.742	ARIZONA CRIMINAL JUSTICE COMMISSION	CV20-21-002	\$23,544	\$270,466	N/A	\$0	
PAUL COVERDELL FORENSIC SCIENCES IMPROVEMENT GRANT PROGRAM	16.742	ARIZONA CRIMINAL JUSTICE COMMISSION	CV 19-20-002	\$62,388	\$270,466	N/A	\$0	
PAUL COVERDELL FORENSIC SCIENCES IMPROVEMENT GRANT PROGRAM	16.742	ARIZONA CRIMINAL JUSTICE COMMISSION	FCL-21-003	\$69,304	\$270,466	N/A	\$0	
PAUL COVERDELL FORENSIC SCIENCES IMPROVEMENT GRANT PROGRAM	16.742	ARIZONA CRIMINAL JUSTICE COMMISSION	CRP-22-001	\$12,000	\$270,466	N/A	\$0	
PAUL COVERDELL FORENSIC SCIENCES IMPROVEMENT GRANT PROGRAM	16.742	ARIZONA CRIMINAL JUSTICE COMMISSION	FCL-22-003	\$11,286	\$270,466	N/A	\$0	
PAUL COVERDELL FORENSIC SCIENCES IMPROVEMENT GRANT PROGRAM	16.742	ARIZONA CRIMINAL JUSTICE COMMISSION	2020-CD-BX-0070	\$71,613	\$270,466	N/A	\$0	
CRIMINAL AND JUVENILE JUSTICE AND MENTAL HEALTH COLLABORATION PROGRAM	16.745			\$3,911	\$13,971	\$13,971	N/A	\$0
NATIONAL SEXUAL ASSAULT KIT INITIATIVE	16.833			\$53,873	\$53,873	\$53,873	N/A	\$0
TOTAL DEPARTMENT OF JUSTICE				\$633,549	\$6,542,813			

DEPARTMENT OF LABOR

WIA ADULT PROGRAM	17.258	ARIZONA DEPARTMENT OF LABOR	DI21-002281	\$24,373	\$5,213,660	\$5,213,660	WIOA CLUSTER	\$12,505,130
WIA YOUTH ACTIVITIES	17.259	ARIZONA DEPARTMENT OF LABOR	DI21-002281	\$2,402,240	\$4,280,565	\$4,280,565	WIOA CLUSTER	\$12,505,130
H-1B JOB TRAINING GRANTS	17.268				\$8,814	\$8,814	N/A	\$0
WIA DISLOCATED WORKER FORMULA GRANTS	17.278	ARIZONA DEPARTMENT OF LABOR	DI21-002281		\$3,010,905	\$3,010,905	WIOA CLUSTER	\$12,505,130
TOTAL DEPARTMENT OF LABOR				\$2,426,613	\$12,513,944			

DEPARTMENT OF TRANSPORTATION

AIRPORT IMPROVEMENT PROGRAM	20.106				\$12,881,772	\$154,802,881	N/A	\$0
AIRPORT IMPROVEMENT PROGRAM	20.106	COVID-19			\$141,921,109	\$154,802,881	N/A	\$0
HIGHWAY PLANNING AND CONSTRUCTION	20.205	ARIZONA DEPARTMENT	PHX0348	\$1,461,316	\$8,701,770	\$8,701,770	HIGHWAY PLANNING AND CONSTRUCTION CLUSTER	\$8,701,770
HIGHWAY PLANNING AND CONSTRUCTION	20.205	ARIZONA DEPARTMENT	PHX - 0(368)D	\$2,944,609	\$8,701,770	\$8,701,770	HIGHWAY PLANNING AND CONSTRUCTION CLUSTER	\$8,701,770
HIGHWAY PLANNING AND CONSTRUCTION	20.205	ARIZONA DEPARTMENT	PHX0354	\$1,864,591	\$8,701,770	\$8,701,770	HIGHWAY PLANNING AND CONSTRUCTION CLUSTER	\$8,701,770
HIGHWAY PLANNING AND CONSTRUCTION	20.205	ARIZONA DEPARTMENT	PHX0347	\$438,051	\$8,701,770	\$8,701,770	HIGHWAY PLANNING AND CONSTRUCTION CLUSTER	\$8,701,770
HIGHWAY PLANNING AND CONSTRUCTION	20.205	ARIZONA DEPARTMENT	PHX0338	\$486,688	\$8,701,770	\$8,701,770	HIGHWAY PLANNING AND CONSTRUCTION CLUSTER	\$8,701,770
HIGHWAY PLANNING AND CONSTRUCTION	20.205	ARIZONA DEPARTMENT	N/A	\$494,130	\$8,701,770	\$8,701,770	HIGHWAY PLANNING AND CONSTRUCTION CLUSTER	\$8,701,770
HIGHWAY PLANNING AND CONSTRUCTION	20.205	ARIZONA DEPARTMENT	PHX0362		\$1,012,385	\$8,701,770	HIGHWAY PLANNING AND CONSTRUCTION CLUSTER	\$8,701,770
FEDERAL TRANSIT CAPITAL INVESTMENT GRANTS	20.500			\$208,939,160	\$208,946,196	\$208,946,196	FEDERAL TRANSIT CLUSTER	\$498,320,410
FEDERAL TRANSIT FORMULA GRANTS	20.507			\$28,707,478	\$49,490,234	\$281,766,094	FEDERAL TRANSIT CLUSTER	\$498,320,410
FEDERAL TRANSIT FORMULA GRANTS	20.507	COVID-19		\$98,254,831	\$232,275,860	\$281,766,094	FEDERAL TRANSIT CLUSTER	\$498,320,410
ENHANCED MOBILITY OF SENIORS AND INDIVIDUALS WITH DISABILITIES	20.513			\$3,086,927	\$3,389,651	\$3,389,651	TRANSIT SERVICES PROGRAMS CLUSTER	\$3,389,651
PUBLIC TRANSPORTATION RESEARCH	20.514			\$3,379	\$3,379	\$3,379	N/A	\$0
STATE OF GOOD REPAIR GRANTS PROGRAM	20.525			\$3,132,953	\$4,702,366	\$4,702,366	FEDERAL TRANSIT CLUSTER	\$498,320,410
BUSES AND BUS FACILITIES FORMULA, COMPETITIVE, AND LOW OR NO EMISSIONS PROGRAMS	20.526			\$1,366,812	\$2,905,754	\$2,905,754	FEDERAL TRANSIT CLUSTER	\$498,320,410
STATE AND COMMUNITY HIGHWAY SAFETY	20.600	GOVERNOR'S OFFICE OF HIGHWAY SAFETY	2021-PTS-046	\$76,605	\$349,296	\$349,296	HIGHWAY SAFETY CLUSTER	\$1,270,850
STATE AND COMMUNITY HIGHWAY SAFETY	20.600	GOVERNOR'S OFFICE OF HIGHWAY SAFETY	2022-PS-008	\$25,000	\$349,296	\$349,296	HIGHWAY SAFETY CLUSTER	\$1,270,850
STATE AND COMMUNITY HIGHWAY SAFETY	20.600	GOVERNOR'S OFFICE OF HIGHWAY SAFETY	2021-AL-025	\$54,321	\$349,296	\$349,296	HIGHWAY SAFETY CLUSTER	\$1,270,850
STATE AND COMMUNITY HIGHWAY SAFETY	20.600	GOVERNOR'S OFFICE OF HIGHWAY SAFETY	2022-405B-006	\$3,893	\$349,296	\$349,296	HIGHWAY SAFETY CLUSTER	\$1,270,850
STATE AND COMMUNITY HIGHWAY SAFETY	20.600	GOVERNOR'S OFFICE OF HIGHWAY SAFETY	2021-PTS-049	\$72,668	\$349,296	\$349,296	HIGHWAY SAFETY CLUSTER	\$1,270,850
STATE AND COMMUNITY HIGHWAY SAFETY	20.600	GOVERNOR'S OFFICE OF HIGHWAY SAFETY	DUIAC-E-155	\$86,671	\$349,296	\$349,296	HIGHWAY SAFETY CLUSTER	\$1,270,850
STATE AND COMMUNITY HIGHWAY SAFETY	20.600	GOVERNOR'S OFFICE OF HIGHWAY SAFETY	2022-AL-026	\$25,138	\$349,296	\$349,296	HIGHWAY SAFETY CLUSTER	\$1,270,850
STATE AND COMMUNITY HIGHWAY SAFETY	20.600	GOVERNOR'S OFFICE OF HIGHWAY SAFETY	2022-CIOT-019	\$5,000	\$349,296	\$349,296	HIGHWAY SAFETY CLUSTER	\$1,270,850
NATIONAL PRIORITY SAFETY PROGRAMS	20.616	GOVERNOR'S OFFICE OF HIGHWAY SAFETY	2022-405D-036	\$64,343	\$921,554	\$921,554	HIGHWAY SAFETY CLUSTER	\$1,270,850
NATIONAL PRIORITY SAFETY PROGRAMS	20.616	GOVERNOR'S OFFICE OF HIGHWAY SAFETY	2021-207-002	\$443,035	\$921,554	\$921,554	HIGHWAY SAFETY CLUSTER	\$1,270,850
NATIONAL PRIORITY SAFETY PROGRAMS	20.616	GOVERNOR'S OFFICE OF HIGHWAY SAFETY	2021-405B-005	\$33,086	\$921,554	\$921,554	HIGHWAY SAFETY CLUSTER	\$1,270,850
NATIONAL PRIORITY SAFETY PROGRAMS	20.616	GOVERNOR'S OFFICE OF HIGHWAY SAFETY	2021-405H-013	\$3,510	\$921,554	\$921,554	HIGHWAY SAFETY CLUSTER	\$1,270,850
NATIONAL PRIORITY SAFETY PROGRAMS	20.616	GOVERNOR'S OFFICE OF HIGHWAY SAFETY	DUIAC-E-137	\$9,080	\$921,554	\$921,554	HIGHWAY SAFETY CLUSTER	\$1,270,850

NATIONAL PRIORITY SAFETY PROGRAMS	20.616		GOVERNOR'S OFFICE OF HIGHWAY SAFETY	2022-405H-006	\$21,321	\$921,554	HIGHWAY SAFETY CLUSTER	\$1,270,850
NATIONAL PRIORITY SAFETY PROGRAMS	20.616		GOVERNOR'S OFFICE OF HIGHWAY SAFETY	2021-207-037	\$270,342	\$921,554	HIGHWAY SAFETY CLUSTER	\$1,270,850
NATIONAL PRIORITY SAFETY PROGRAMS	20.616		GOVERNOR'S OFFICE OF HIGHWAY SAFETY	2021-207-068	\$56,266	\$921,554	HIGHWAY SAFETY CLUSTER	\$1,270,850
NATIONAL PRIORITY SAFETY PROGRAMS	20.616		GOVERNOR'S OFFICE OF HIGHWAY SAFETY	2022-207-008	\$20,571	\$921,554	HIGHWAY SAFETY CLUSTER	\$1,270,850
NATIONAL INFRASTRUCTURE INVESTMENTS	20.933				\$523,084	\$523,084	N/A	\$0
TOTAL DEPARTMENT OF TRANSPORTATION					\$343,491,540	\$667,012,025		
DEPARTMENT OF TREASURY								
EMERGENCY RENTAL ASSISTANCE PROGRAM	21.023	COVID-19			\$69,211,732	\$69,211,732	N/A	\$0
CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027	COVID-19			\$22,048,469	\$110,260,234	N/A	\$0
TOTAL DEPARTMENT OF TREASURY					\$22,048,469	\$179,471,966		
INSTITUTE OF MUSEUM AND LIBRARY SERVICES OR NATIONAL ENDOWMENT FOR THE ARTS OR NATIONAL ENDOWMENT FOR THE HUMANITIES								
PROMOTION OF THE ARTS, GRANTS TO ORGANIZATIONS AND INDIVIDUALS	45.024				\$101,074	\$101,074	N/A	\$0
GRANTS TO STATES	45.310		NATIONAL ENDOWMENT FOR THE HUMANITIES	2019-0010-7	\$29,547	\$29,547	N/A	\$0
TOTAL INSTITUTE OF MUSEUM AND LIBRARY SERVICES OR NATIONAL ENDOWMENT FOR THE ARTS OR NATIONAL ENDOWMENT FOR THE HUMANITIES						\$130,621		
ENVIRONMENTAL PROTECTION AGENCY								
BROWNFIELDS ASSESSMENT AND CLEANUP COOPERATIVE AGREEMENTS	66.818				\$75,412	\$75,412	N/A	\$0
TOTAL ENVIRONMENTAL PROTECTION AGENCY						\$75,412		
DEPARTMENT OF ENERGY								
WEATHERIZATION ASSISTANCE FOR LOW-INCOME PERSONS	81.042		GOVERNOR'S OFFICE OF ENERGY POLICY	220-18	\$16	\$60,965	N/A	\$0
WEATHERIZATION ASSISTANCE FOR LOW-INCOME PERSONS	81.042		GOVERNOR'S OFFICE OF ENERGY POLICY	211-21	\$60,949	\$60,965	N/A	\$0
TOTAL DEPARTMENT OF ENERGY						\$60,965		
DEPARTMENT OF HEALTH AND HUMAN SERVICES								
SPECIAL PROGRAMS FOR THE AGING, TITLE III, PART C, NUTRITION SERVICES	93.045		AREA AGENCY ON AGING	2022-32-PHX	\$3,566,738	\$3,581,413	AGING CLUSTER	\$3,844,396
SPECIAL PROGRAMS FOR THE AGING, TITLE III, PART C, NUTRITION SERVICES	93.045		AREA AGENCY ON AGING	2021-32-PHX	\$14,675	\$3,581,413	AGING CLUSTER	\$3,844,396
NUTRITION SERVICES INCENTIVE PROGRAM	93.053		AREA AGENCY ON AGING	2022-32-PHX	\$262,127	\$262,983	AGING CLUSTER	\$3,844,396
NUTRITION SERVICES INCENTIVE PROGRAM	93.053		AREA AGENCY ON AGING	2021-32-PHX	\$856	\$262,983	AGING CLUSTER	\$3,844,396
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES, PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE	93.243				\$357,796	\$357,796	N/A	\$0
IMMUNIZATION COOPERATIVE AGREEMENTS	93.268		ARIZONA DEPARTMENT OF HEALTH	ADHS18-176571	\$55,850	\$55,850	N/A	\$0
TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	93.558		ARIZONA DEPARTMENT OF ECONOMIC SECURITY	DI20-002261	\$327,528	\$327,528	N/A	\$0
LOW-INCOME HOME ENERGY ASSISTANCE	93.568		ARIZONA DEPARTMENT OF HOUSING	220-18	\$96	\$6,518,269	N/A	\$0
LOW-INCOME HOME ENERGY ASSISTANCE	93.568		ARIZONA DEPARTMENT OF HOUSING	211-21	\$704,375	\$6,518,269	N/A	\$0
LOW-INCOME HOME ENERGY ASSISTANCE	93.568		ARIZONA DEPARTMENT OF ECONOMIC SECURITY	DI20-002261	\$1,563,142	\$6,518,269	N/A	\$0
LOW-INCOME HOME ENERGY ASSISTANCE	93.568	COVID-19	ARIZONA DEPARTMENT OF ECONOMIC SECURITY	DI20-002261	\$4,250,656	\$6,518,269	N/A	\$0
COMMUNITY SERVICES BLOCK GRANT	93.569		ARIZONA DEPARTMENT OF ECONOMIC SECURITY	DI20-002261	\$1,616,139	\$2,109,366	N/A	\$0
COMMUNITY SERVICES BLOCK GRANT	93.569	COVID-19	ARIZONA DEPARTMENT OF ECONOMIC SECURITY	DI20-002261	\$493,227	\$493,227	N/A	\$0
HEAD START	93.600				\$21,021,703	\$37,096,191	HEAD START CLUSTER	\$38,288,735
HEAD START	93.600	COVID-19			\$696,464	\$1,192,544	HEAD START CLUSTER	\$38,288,735
ACA - STATE INNOVATION MODELS: FUNDING FOR MODEL DESIGN AND MODEL TESTING ASSISTANCE	93.624		ARIZONA DEPARTMENT OF ECONOMIC SECURITY	YH21-0039	\$158,190	\$158,190	N/A	\$0
SOCIAL SERVICES BLOCK GRANT	93.667		ARIZONA DEPARTMENT OF ECONOMIC SECURITY	DI20-002261	\$643,106	\$915,687	N/A	\$0
SOCIAL SERVICES BLOCK GRANT	93.667		AREA AGENCY ON AGING	2022-32-PHX	\$271,618	\$915,687	N/A	\$0
SOCIAL SERVICES BLOCK GRANT	93.667		AREA AGENCY ON AGING	2021-32-PHX	\$963	\$915,687	N/A	\$0

ENDING THE HIV EPIDEMIC: A PLAN FOR AMERICA RYAN WHITE HIV/AIDS PROGRAM PARTS A AND B (B)	93.686			\$21,198	\$23,319	\$23,319	N/A	\$0
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES				\$22,590,388	\$52,599,136			
EXECUTIVE OFFICE OF THE PRESIDENT								
HIGH INTENSITY DRUG TRAFFICKING AREAS PROGRAM	95.001				\$1,619,508	\$1,619,508	N/A	\$0
TOTAL EXECUTIVE OFFICE OF THE PRESIDENT					\$1,619,508			
DEPARTMENT OF HOMELAND SECURITY								
NATIONAL URBAN SEARCH AND RESCUE (US&R) RESPONSE SYSTEM	97.025				\$754,428	\$754,428	N/A	\$0
DISASTER GRANTS - PUBLIC ASSISTANCE (PRESIDENTIALLY DECLARED DISASTERS)	97.036		ARIZONA DEPARTMENT OF EMERGENCY MANAGEMENT	73027/4203	\$53,878	\$53,878	N/A	\$0
ASSISTANCE TO FIREFIGHTERS GRANT	97.044				\$109,547	\$484,711	N/A	\$0
ASSISTANCE TO FIREFIGHTERS GRANT	97.044	COVID-19			\$375,164	\$484,711	N/A	\$0
PRE-DISASTER MITIGATION	97.047		ARIZONA DEPARTMENT OF EMERGENCY AND MILITARY AFFAIRS	FMA-PJ-09-AZ-2017-002	\$567,272	\$567,272	N/A	\$0
HOMELAND SECURITY GRANT PROGRAM	97.067		ARIZONA DEPARTMENT OF EMERGENCY MANAGEMENT	200819-05, 200214-01, 200214-03	\$57,806	\$1,764,288	N/A	\$0
HOMELAND SECURITY GRANT PROGRAM	97.067		ARIZONA DEPARTMENT OF EMERGENCY MANAGEMENT	190818-06	\$16,744	\$1,764,288	N/A	\$0
HOMELAND SECURITY GRANT PROGRAM	97.067		ARIZONA DEPARTMENT OF EMERGENCY MANAGEMENT	180817-05, 200819-04, 200819-01, 200819-02, 200819-03	\$211,953	\$1,764,288	N/A	\$0
HOMELAND SECURITY GRANT PROGRAM	97.067		ARIZONA DEPARTMENT OF EMERGENCY MANAGEMENT	EMW-2019-SS-00002-S01/190210-04	\$12,765	\$1,764,288	N/A	\$0
HOMELAND SECURITY GRANT PROGRAM	97.067		ARIZONA DEPARTMENT OF EMERGENCY MANAGEMENT	EMW-2020-SS-00017-S01/200214-04	\$8,000	\$1,764,288	N/A	\$0
HOMELAND SECURITY GRANT PROGRAM	97.067		ARIZONA DEPARTMENT OF EMERGENCY MANAGEMENT	EMW-2021-SS-00005-S01/210817-03	\$37,148	\$1,764,288	N/A	\$0
HOMELAND SECURITY GRANT PROGRAM	97.067		ARIZONA DEPARTMENT OF EMERGENCY MANAGEMENT	EMW-2021-SS-00005-S01/21021-01	\$26,200	\$1,764,288	N/A	\$0
HOMELAND SECURITY GRANT PROGRAM	97.067		ARIZONA DEPARTMENT OF EMERGENCY MANAGEMENT	EMW-2021-SS-00005-S01/210817-01	\$45,000	\$1,764,288	N/A	\$0
HOMELAND SECURITY GRANT PROGRAM	97.067		ARIZONA DEPARTMENT OF EMERGENCY MANAGEMENT	EMW-2021-SS-00005-S01/210817-02	\$52,400	\$1,764,288	N/A	\$0
HOMELAND SECURITY GRANT PROGRAM	97.067		ARIZONA DEPARTMENT OF EMERGENCY MANAGEMENT	EMW-2021-SS-00005-S01/210817-03	\$1,600	\$1,764,288	N/A	\$0
HOMELAND SECURITY GRANT PROGRAM	97.067		ARIZONA DEPARTMENT OF EMERGENCY MANAGEMENT	EMW-2021-SS-00005-S01/210817-04	\$29,724	\$1,764,288	N/A	\$0
HOMELAND SECURITY GRANT PROGRAM	97.067		ARIZONA DEPARTMENT OF EMERGENCY MANAGEMENT	EMW-2021-SS-00005-S01/210817-05	\$115,680	\$1,764,288	N/A	\$0
HOMELAND SECURITY GRANT PROGRAM	97.067		ARIZONA DEPARTMENT OF EMERGENCY MANAGEMENT	EMW-2021-SS-00005-S01/210817-06	\$3,614	\$1,764,288	N/A	\$0
HOMELAND SECURITY GRANT PROGRAM	97.067		ARIZONA DEPARTMENT OF EMERGENCY MANAGEMENT	EMW-2019-SS-00002-S01/190818-07	\$20,443	\$1,764,288	N/A	\$0
HOMELAND SECURITY GRANT PROGRAM	97.067		ARIZONA DEPARTMENT OF HOMELAND SECURITY	190209-03	\$16,079	\$1,764,288	N/A	\$0
HOMELAND SECURITY GRANT PROGRAM	97.067		ARIZONA DEPARTMENT OF HOMELAND SECURITY	200213-01	\$8,372	\$1,764,288	N/A	\$0
HOMELAND SECURITY GRANT PROGRAM	97.067		ARIZONA DEPARTMENT OF HOMELAND SECURITY	200213-02	\$20,777	\$1,764,288	N/A	\$0
HOMELAND SECURITY GRANT PROGRAM	97.067		ARIZONA DEPARTMENT OF HOMELAND SECURITY	200213-01	\$11,869	\$1,764,288	N/A	\$0
HOMELAND SECURITY GRANT PROGRAM	97.067		ARIZONA DEPARTMENT OF HOMELAND SECURITY	190816-02	\$6,800	\$1,764,288	N/A	\$0
HOMELAND SECURITY GRANT PROGRAM	97.067		ARIZONA DEPARTMENT OF HOMELAND SECURITY	190816-03	\$84,791	\$1,764,288	N/A	\$0
HOMELAND SECURITY GRANT PROGRAM	97.067		ARIZONA DEPARTMENT OF HOMELAND SECURITY	190816-01	\$60,857	\$1,764,288	N/A	\$0
HOMELAND SECURITY GRANT PROGRAM	97.067		ARIZONA DEPARTMENT OF HOMELAND SECURITY	200817-03	\$4,483	\$1,764,288	N/A	\$0
HOMELAND SECURITY GRANT PROGRAM	97.067		ARIZONA DEPARTMENT OF HOMELAND SECURITY	180815-04	\$56,232	\$1,764,288	N/A	\$0
HOMELAND SECURITY GRANT PROGRAM	97.067		ARIZONA DEPARTMENT OF HOMELAND SECURITY	200817-01	\$9,761	\$1,764,288	N/A	\$0
HOMELAND SECURITY GRANT PROGRAM	97.067		ARIZONA DEPARTMENT OF HOMELAND SECURITY	200817-02	\$93,273	\$1,764,288	N/A	\$0
HOMELAND SECURITY GRANT PROGRAM	97.067		ARIZONA DEPARTMENT OF HOMELAND SECURITY	200817-04	\$30,568	\$1,764,288	N/A	\$0
HOMELAND SECURITY GRANT PROGRAM	97.067		ARIZONA DEPARTMENT OF HOMELAND SECURITY	200817-08	\$29,289	\$1,764,288	N/A	\$0
HOMELAND SECURITY GRANT PROGRAM	97.067		ARIZONA DEPARTMENT OF HOMELAND SECURITY	200817-09	\$221,000	\$1,764,288	N/A	\$0
HOMELAND SECURITY GRANT PROGRAM	97.067		ARIZONA DEPARTMENT OF HOMELAND SECURITY	210816-01	\$95,307	\$1,764,288	N/A	\$0

<i>HOMELAND SECURITY GRANT PROGRAM</i>	<i>97.067</i>	<i>ARIZONA DEPARTMENT OF HOMELAND SECURITY</i>	<i>210816-02</i>	<i>\$261,060</i>	<i>\$1,764,288</i>	<i>N/A</i>	<i>\$0</i>
<i>HOMELAND SECURITY GRANT PROGRAM</i>	<i>97.067</i>	<i>ARIZONA DEPARTMENT OF HOMELAND SECURITY</i>	<i>210816-03</i>	<i>\$19,941</i>	<i>\$1,764,288</i>	<i>N/A</i>	<i>\$0</i>
<i>HOMELAND SECURITY GRANT PROGRAM</i>	<i>97.067</i>	<i>ARIZONA DEPARTMENT OF HOMELAND SECURITY</i>	<i>200816-04</i>	<i>\$66,540</i>	<i>\$1,764,288</i>	<i>N/A</i>	<i>\$0</i>
<i>HOMELAND SECURITY GRANT PROGRAM</i>	<i>97.067</i>	<i>ARIZONA DEPARTMENT OF HOMELAND SECURITY</i>	<i>190816-04</i>	<i>\$28,212</i>	<i>\$1,764,288</i>	<i>N/A</i>	<i>\$0</i>
STAFFING FOR ADEQUATE FIRE AND EMERGENCY RESPONSE (SAFER)	97.083			\$2,930,904	\$2,930,904	N/A	\$0
PREPARING FOR EMERGING THREATS AND HAZARDS	97.133			\$48,504	\$48,504	N/A	\$0
TOTAL DEPARTMENT OF HOMELAND SECURITY				<u>\$6,603,985</u>			
TOTAL EXPENDITURE OF FEDERAL AWARDS				<u>\$403,735,354</u>	<u>\$1,162,490,814</u>		

Please Note:

Italicized award lines indicate pass-through funding

The accompanying Notes to the Schedule of Expenditures of Federal Awards are an integral part of the schedule.

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (Schedule) includes the federal award activity of the primary government of the City of Phoenix, Arizona (City) under programs of the federal government for the year ended June 30, 2022. The City's reporting entity is defined in *Note 1* in the City's basic financial statements for the year ended June 30, 2022. The information in this Schedule 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 Schedule 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 position/fund balance or cash flows of the City.

The City's basic financial statements include the operations of Valley Metro Rail, Inc., a joint use agreement of the City, which expended \$343,745,464 in federal awards which are not included in the City's schedule of expenditures of federal awards for the year ended June 30, 2022.

Note 2. Summary of Significant Accounting Policies

The City's summary of significant accounting policies is presented in *Note 1* to the City's basic financial statements for the year ended June 30, 2022.

Governmental funds and proprietary funds account for the City's federal grant activity. Amounts reported in the Schedule are recognized on the modified accrual basis when they become a demand on current available federal resources and eligibility requirements are met, or on the accrual basis at the time liabilities are incurred and all eligibility requirements are met, depending on the basis of accounting used by the respective fund.

Such expenditures are recognized following the cost principles contained in the Uniform Guidance or other regulatory requirements, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts, if any, shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

Note 3. Indirect Cost Rate

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

City of Phoenix, Arizona
Notes to the Schedule of Expenditures of Federal Awards (Continued)
Year Ended June 30, 2022

Note 4. Federal Loan Programs

The City has certain revolving loan funds, which were originally financed with federal financial assistance through the Community Development Block Grants/Entitlement Grants Cluster (Assistance Listing Number 14.218) and HOME Investment Partnership Program (Assistance Listing Number 14.239). Under these loan agreements, the City has either loaned money to nonprofit corporations for the purpose of establishing and/or improving public housing units or to single families providing affordable housing. Certain loans under this program have no continuing compliance requirements other than continued loan payments, therefore, the outstanding loan balances of such loans have not been included in the Schedule and major program determination. Certain loans are subject to continuing compliance requirements and as such, these loans outstanding at the beginning of the year and loans made during the year are included in the federal expenditures presented in the Schedule.

The outstanding loan balances as of June 30, 2022, are as follows:

Assistance Listing Number	Program Name	Outstanding Balance
Loans Not Subject to Continuing Compliance Requirements		
14.218	Community Development Block Grants/Entitlement Grants Cluster	\$ 247,626
14.239	Home Investment Partnerships Program	<u>2,563,771</u>
		<u>2,811,397</u>
Loans Subject to Continuing Compliance Requirements		
14.218	Community Development Block Grants/Entitlement Grants Cluster	28,380,774
14.239	Home Investment Partnerships Program	<u>81,477,394</u>
		<u>109,858,168</u>
	Total loans outstanding	<u>\$ 112,669,565</u>

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*

Independent Auditor's Report

Honorable Mayor and Members of the City Council
City of Phoenix, Arizona
Phoenix, Arizona

We have audited, 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 (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Phoenix, Arizona (City), as of and for the year ended June 30, 2022, 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 16, 2022, which contained a reference to the reports of other auditors and an emphasis of matter paragraph regarding a change in accounting principle. Our report includes a reference to other auditors who audited the financial statements of the Phoenix Industrial Development Authority, a component unit included in the financial statements of the aggregate discretely presented component units, and Multi-City Subregional Operating Group (SROG) and Valley Metro Rail, Inc., joint use agreements of the City, as described in our report on the City's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. The financial statements of Regional Wireless Cooperative, a joint use agreement of the City, were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with Regional Wireless Cooperative.

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 City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

FORVIS,LLP

**Dallas, Texas
December 16, 2022**



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forvis.com

Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

Independent Auditor's Report

Honorable Mayor and Members of the City Council
City of Phoenix, Arizona
Phoenix, Arizona

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Phoenix, Arizona's (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, 2022. 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, 2022.

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.

Other Matter - Federal Expenditures Not Included in the Compliance Audit

The City's basic financial statements include the operations of Valley Metro Rail Inc., which expended \$343,745,464 in federal awards which is not included in the City's schedule of expenditures of federal awards during the year ended June 30, 2022. Our compliance audit, described in the "Opinion on Each Major Federal Program" section above, does not include the operations of Valley Metro Rail Inc. because the organizational unit engaged other auditors to perform an audit of compliance.

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.

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 2022-001. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the noncompliance finding identified in our audit described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response. The City is responsible for preparing a corrective action plan to address the audit finding included in our auditor's report. The City's corrective action plan was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on it.

Report on Internal Control Over Compliance

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify a deficiency in internal control over compliance that we consider to be a significant deficiency.

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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2022-001 to be a significant deficiency.

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.

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the internal control over compliance finding identified in our audit described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response. The City is responsible for preparing a corrective action plan to address each audit finding included in our auditor's report. The City's corrective action plan was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on it.

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, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We have issued our report thereon dated December 16, 2022, which contained unmodified opinions on those financial statements, a reference to the reports of other auditors, and an emphasis of matter paragraph regarding a change in accounting principle. 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.

FORVIS,LLP

Dallas, Texas
March 24, 2023

City of Phoenix, Arizona
Schedule of Findings and Questioned Costs
Year Ended June 30, 2022

Section I - Summary of Auditor's Results

Financial Statements

1. Type of report the auditor issued on whether the financial statements audited were prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) was:
- Unmodified Qualified Adverse Disclaimer
2. Internal control over financial reporting:
- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified? Yes None reported
3. Noncompliance material to the financial statements noted? Yes No

Federal Awards

4. Internal control over compliance for major federal programs:
- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified? Yes None reported
5. Type of auditor's report issued on compliance for major federal programs:
- Unmodified Qualified Adverse Disclaimer
6. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?
- Yes No

City of Phoenix, Arizona
Schedule of Findings and Questioned Costs (Continued)
Year Ended June 30, 2022

7. Identification of major federal programs:

Assistance Listing Number(s)	Name of Federal Program or Cluster
	Federal Transit Cluster
	HOPE VI Cluster
	Housing Voucher Cluster
14.850	Public and Indian Housing Program
20.106	Airport Improvement Program
21.023	Emergency Rental Assistance Program
21.027	Coronavirus State and Local Fiscal Recovery Funds

8. Dollar threshold used to distinguish between Type A and Type B programs: \$3,487,472.

9. Auditee qualified as a low-risk auditee?

Yes

No

**City of Phoenix, Arizona
Schedule of Findings and Questioned Costs (Continued)
Year Ended June 30, 2022**

Section II – Financial Statement Findings

Reference Number	Finding
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No matters are reportable.

City of Phoenix, Arizona
Schedule of Findings and Questioned Costs (Continued)
Year Ended June 30, 2022

Section III – Federal Award Findings and Questioned Costs

Reference Number	Finding
2022-001	<p>Finding: Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Eligibility</p> <p>Federal Program: COVID-19 - Emergency Rental Assistance Program</p> <p>Assistance Listing No.: 21.023</p> <p>Federal Agency: Department of Treasury</p> <p>Criteria or Specific Requirement: In accordance with the <i>Consolidated Appropriations Act, 2021</i>, sections 501(c)(2)(C)(ii) of the Act grantees should establish and adhere to reasonable policies for evaluating household applications within Treasury’s framework providing for the use of self-attestation, categorical eligibility, and fact-specific proxies in qualifying circumstances.</p> <p>Condition: Required eligibility determinations were found to be incomplete (including obtaining required documentation/verification). Eligibility could not be determined for select individual program recipients as the required documentation was missing for the files to determine eligibility.</p> <p>Cause: Internal protocols over eligibility determinations were not adhered to, to ensure that individual program recipients were eligible for the program.</p> <p>Effect or Potential Effect: Amounts provided to or on behalf of eligible participants are in question due to missing documentation to base eligibility determinations. As such, certain eligibility costs provided to participants have been deemed questioned costs.</p> <p>Questioned Costs: \$56,235. Questioned costs were determined by reviewing the amounts provided to participants that have been deemed ineligible due to missing documentation to base an eligibility determination.</p> <p>Context: During our testing, the City made us aware of a complaint provided through the City’s Integrity Line. As a result of the complaint, an internal investigation was conducted, where certain participant files were missing documentation to base an eligibility determination.</p> <p>Identification as a Repeat Finding: N/A</p> <p>Recommendation: Management should review existing procedures to ensure that required eligibility determinations are consistently made (including obtaining required documentation/verification) and verified by supervisory staff prior to program participants receiving financial assistance/benefits.</p> <p>Views of Responsible Officials: We agree with the finding. See separate report for planned corrective actions.</p>

**City of Phoenix, Arizona
Status of Prior Audit Findings
Year Ended June 30, 2022**

**Reference
Number**

Finding

No matters are reportable.