



**Report of Independent Certified Public Accountants in  
Accordance with OMB Circular A-133**

**City of Phoenix, Arizona**

**June 30, 2015**

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REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS  
ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON  
COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT  
AUDITING STANDARDS*

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Honorable Mayor  
Members of the City Council  
City of 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, 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 City of Phoenix, Arizona (the "City") as of and for the year ended June 30, 2015, 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 18, 2015.

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") to design 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 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 City'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 the City's 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 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 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*.

Intended purpose

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 report is not suitable for any other purpose.

GRANT THORNTON LLP

Phoenix, AZ  
December 18, 2015

REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS  
ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON  
INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY  
OMB CIRCULAR A-133

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**Report on compliance for each major federal program**

We have audited the compliance of City of Phoenix, Arizona (the “City”) with the types of compliance requirements described in the U.S. Office of Management and Budget’s *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2015. 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 the requirements of laws, regulations, contracts, and grants applicable to the City’s 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

The above-mentioned 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 on compliance for each major federal program. However, our audit does not provide a legal determination of 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, 2015.

## Report on internal control over compliance

Management of the City is responsible for designing, implementing, 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 compliance requirements that could have a direct and material effect on each major federal program to design audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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 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.

Our consideration of 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. However, we identified certain deficiencies in internal control over compliance, described in the accompanying schedule of findings and questioned costs as items numbered 2015-001, 2015-002, and 2015-004, that we consider to be material weaknesses in the City's internal control over compliance.

We identified a deficiency in internal control over compliance, described in the accompanying schedule of findings and questioned costs as item numbered 2015-003, that we consider to be a significant deficiency in the City's internal control over compliance.

The City's response to the internal control over compliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. 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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

GRANT THORNTON LLP

Phoenix, Arizona  
December 18, 2015



REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS  
ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
REQUIRED BY OMB CIRCULAR A-133

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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, 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 (the "City") as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and our report thereon dated December 18, 2015 expressed unmodified opinions on these financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements.

The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements. Such supplementary 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 basic financial statements and certain additional procedures. These additional procedures included comparing and reconciling the 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.

GRANT THORNTON LLP

Phoenix, Arizona  
December 18, 2015

**CITY OF PHOENIX, ARIZONA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

Agency/Program/Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2014-2015 Expenditures	Subrecipient's Share of Total Expenditures
<b>DEPARTMENT OF TRANSPORTATION (D.O.T.)</b>				
<b>Federal Aviation Administration (F.A.A.)</b>				
Sky Harbor - Rehabilitate Terminal 4 Apron Phase I	20.106		\$ 4,251,671	
Sky Harbor - Rehabilitate Terminal 4 Apron Phase II	20.106		553,413	
Sky Harbor - Rehabilitate Apron (West Hold Bay Phase II)	20.106		194,327	
Sky Harbor - Rehabilitate Apron (East Hold Bay)	20.106		2,458,602	
Sky Harbor - Rehabilitate Apron (East Air Cargo)	20.106		47,702	
Sky Harbor - Noise Compatibility Study-Update Exposure Maps	20.106		27,335	
Deer Valley- Collect Data for Airport GIS	20.106		439,692	
Deer Valley- Rehabilitate Taxiway A - Phase I	20.106		1,558,540	
Deer Valley- Rehabilitate Taxiway A - Phase II	20.106		664,784	
Deer Valley- Update Master Plan Study	20.106		323,387	
Deer Valley - Taxiway A6 and A8 Construction	20.106		1,245,370	
<b>Total - F.A.A. - Airport Improvement Program</b>			<b>\$ 11,764,823</b>	
<b>Federal Transit Administration (F.T.A.)</b>				
<b>Urbanized Area Formula Program - Section 5307</b>				
AZ-90-X074	20.507		\$ 249,485	\$ 249,485
AZ-90-X096	20.507		422,395	335,896
AZ-90-X103	20.507		4,102,735	802,139
AZ-90-X109	20.507		2,343,002	2,221,033
AZ-90-X114	20.507		5,666,170	4,108,005
AZ-90-X124	20.507		11,225,938	5,063,938
AZ-90-X128	20.507		1,794,083	1,794,083
AZ-90-X131	20.507		10,323,903	-
AZ-95-X004	20.507		475	-
AZ-95-X006	20.507		159,175	119,910
AZ-95-X009	20.507		1,761,315	1,761,315
AZ-95-X013	20.507		14,377	-
AZ-95-X015	20.507		10,985,224	9,563,517
AZ-95-X023	20.507		1,925,381	1,925,381
<b>Total - F.T.A. Urbanized Area Formula Program</b>			<b>\$ 50,973,658</b>	<b>\$ 27,944,702</b>
<b>Transit Capital Investment Program - Section 5309</b>				
AZ-03-0066	20.500		\$ 39,837,760	\$ 39,837,760
AZ-04-0004	20.500		201,167	201,167
AZ-04-0005	20.500		53,559	53,559
AZ-04-0008	20.500		101,406	101,406
AZ-04-0011	20.500		992,614	-
AZ-04-0015	20.500		1,187	-
AZ-04-0022	20.500		15,715	-
AZ-05-0203	20.500		69,471	69,471
AZ-05-0204	20.500		1,672,271	1,106,433
AZ-05-0205	20.500		1,133,341	1,133,341
<b>Total - Discretionary Capital Program</b>			<b>\$ 44,078,491</b>	<b>\$ 42,503,137</b>
<b>Enhanced Mobility - Section 5310</b>				
AZ-16-X002	20.513		\$ 2,177,539	\$ 2,116,577
AZ-16-X003	20.513		2,441,108	2,434,649
<b>Total - Enhanced Mobility</b>			<b>\$ 4,618,647</b>	<b>\$ 4,551,226</b>
<b>Job Access and Reverse Commute Program - Section 5316</b>				
AZ-37-X011	20.516		\$ 112,959	\$ 112,959
AZ-37-X014	20.516		65,412	65,412
AZ-37-X017	20.516		376,657	376,657
AZ-37-X018	20.516		539,414	539,414
<b>Total - Job Access and Reverse Commute Program</b>			<b>\$ 1,094,442</b>	<b>\$ 1,094,442</b>
<b>New Freedom - Section 5317</b>				
AZ-57-X009	20.521		\$ 45,929	\$ -
AZ-57-X012	20.521		191,036	160,053
AZ-57-X013	20.521		10,020	1,017
AZ-57-X016	20.521		279,307	279,307
<b>Total - New Freedom</b>			<b>\$ 526,292</b>	<b>\$ 440,377</b>



**CITY OF PHOENIX, ARIZONA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

Agency/Program/Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2014-2015 Expenditures	Subrecipient's Share of Total Expenditures
<b>Alternatives Analysis - Section 5339</b>				
AZ-39-0005	20.522		\$ 278,304	\$ 278,304
<b>Total - Alternatives Analysis</b>			<b>\$ 278,304</b>	<b>\$ 278,304</b>
<b>Bus &amp; Bus Facilities(TIGGER) - Section 5309</b>				
AZ-88-0003	20.523		\$ 2,492,906	\$ 2,492,906
<b>Total - TIGGER/Clean Fuels</b>			<b>\$ 2,492,906</b>	<b>\$ 2,492,906</b>
<b>State of Good Repair - Section 5337</b>				
AZ-54-0001	20.525		\$ 211,008	\$ -
AZ-54-0002	20.525		282,244	282,244
AZ-54-0004	20.525		203,387	203,387
<b>Total - State of Good Repair</b>			<b>\$ 696,639</b>	<b>\$ 485,631</b>
<b>Bus &amp; Bus Facilities - Section 5339</b>				
AZ-34-0002	20.526		\$ 160,060	\$ -
<b>Total - Bus &amp; Bus Facilities</b>			<b>\$ 160,060</b>	<b>\$ -</b>
<b>Total - F.T.A.</b>			<b>\$ 104,919,439</b>	<b>\$ 79,790,725</b>
<b>Federal Pass-Thru: Federal Highway Administration (F.H.A.)</b>				
<b>Arizona Department of Transportation (A.D.O.T.)</b>				
7th Ave & 7th St - DMS Deployment	20.205	CM PHX-0(285)D	\$ 4,857	
15th Ave N/O Lincoln UPRR Impr	20.205	STP PHX-0(248)A	9,430	
15th Ave S/O Madison BNSF RR Impr	20.205	STP PHX-0(250)A	9,430	
17th Ave: Roeser Rd to Broadway Rd	20.205	SRTS PHX-0(278)D	30,375	
30th St: Washington-Fillmore	20.205	SRS 999-A (316)A	224,377	
32nd St: Washington	20.205	CM PHX-0(246)D	129,612	
32nd St S/O Jackson St RR Crossing	20.205	STP PHX-0(251)A	9,430	
32nd St: Shea Blvd-Union Hills	20.205	CM PHX-0 (289)	32,775	
35th Ave S/O Indian School Rrxing	20.205	STP-000-6(185)A	2,301	
35th Ave n/o Harrison UPRR Imp	20.205	N/A	5,706	
40th St S/O Madison St RR Crossing	20.205	STP PHX-0(252)A	9,430	
2013 CMAQ Alley Dust Proofing	20.205	Phx-0(270)D	26,542	
2014 CMAQ Alley Dust Proofing	20.205	Phx-0(291)D	230,813	
2015 CMAQ Alley Dust Proofing	20.205	CM-PHX-0(287)D	6,803	
ARS Broadway - 17 Ave- 7 St - Design Phase 2	20.205	HPS-PHX-0(055)A	924,426	
ARS Broadway - 27 Ave- 17 Ave - Design Phase 2	20.205	HPS-PHX-0(055)A	1,674,703	
Bridge Inspection Cy	20.205	STP PHX-0(283)D	213,155	
Bridge Inspect Cycle	20.205	STP PHX-0(282)D	111,513	
CCTV On the Sevens, Bell Rd & Northern	20.205	CM PHX-0(286)D	132	
CMAQ Dust Control	20.205	CM-PHX-0(277)D	990,638	
Centennial Way: Central to 19th Ave	20.205	TEA-PHX-0(260)A	67,235	
FOB Expan Phase B Sonoran Ring	20.205	CM PHX-0-(284)D	88,793	
FY14/15 Bridge Inspection Cycle B	20.205	STP PHX-0(299)	249,864	
FY14/15 Bridge Inspection Software	20.205	N/A	30,836	
Hatcher Rd: Central - 3rd St	20.205	CM-PHX-0(264)D	635,120	
HES-Dunlap @ 35th Ave	20.205	HISP-PHX-0(273)A	242,501	
ITS Fiber B-1 - North Ring	20.205	CM-PHX-0(262)D	3,151	
ITS FOB Phase B-2; I-10 & SR51	20.205	CM-PHX-0(258)A	590,359	
Intersection Magic software	20.205	HSIP PHX-0(292)D	23,575	
Nevitt Park and Western Canal Project	20.205	CM-PHX-0(290)D	179,277	
Rio Salado Pkwy Design Phase 2	20.205	HPS-PHX-0(055)D	9,187,246	
Roosevelt: Central to 4th Street	20.205	TEA PHX-0(269)	1,242,276	
Roosevelt St: 4th Street	20.205	CM PHX-0(288)D	12,859	
Storm Emergency Response 9/7-9/8 2014	20.205	N/A	3,566,042	
Yuma /st: 31st Av - 2	20.205	SRS PHX-0(279)D	40,334	
<b>Total - A.D.O.T</b>			<b>\$ 20,805,916</b>	
<b>Federal Pass-Thru: Maricopa Association of Governments</b>				
<b>Congestion Mitigation and Air Quality Improvement Funding</b>				
Streetsweepers	20.205	N/A	\$ 388,403	
<b>Total - M.A.G.</b>			<b>\$ 388,403</b>	

**CITY OF PHOENIX, ARIZONA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

Agency/Program/Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2014-2015 Expenditures	Subrecipient's Share of Total Expenditures
<b>Federal Pass-Thru: National Highway Traffic Safety Administration (N.H.T.S.A.)</b>				
<b>Governor's Office of Community and Highway Safety (G.O.H.S.)</b>				
2014 Accident Investigation Equipment/Travel	20.600	2014-AI-002	\$ 857	
2014 Motorcycle Safety Enforcement	20.600	2014-MC-001	9,573	
2014 Occupant Protection	20.600	2014-OP-011	13,388	
2014 Pedestrian & Bicycle Safety	20.600	2014-PS-002	32,580	
2014 Selective Traffic Enforcement	20.600	2014-PT-006	26,840	
2014 Selective Traffic Enforce/Equipment	20.600	2014-PT-048	1,166	
2015 Underage Party Crew Enforcement	20.600	2014-410-036	41,010	
2015 Selective Traffic Enforce/Equipment	20.600	2015-PT-028	71,303	
2015 Motorcycle Safety Enforcement/Equipment	20.600	2015-MC-001	22,000	
2015 Occupant Protection Enforcement	20.600	2015-OP-006	32,201	
2015 DUI Enforcement/Equipment	20.600	2015-AL-008	82,687	
2015 Pedestrian & Bicycle Enforcement	20.600	2015-PS-003	48,709	
2015A Pedestrian & Bicycle Enforcement	20.600	2015A-PS-010	25,872	
2015 Buckle Up Arizona (CIOT)	20.600	2015-CIOT-012	15,000	
GOHS - TSRP Transportation Safety Resource Prosecutor 13-14	20.600	2014-410-035	25,241	
GOHS - TSRP Transportation Safety Resource Prosecutor 14-15	20.601	2015-405D-028	80,634	
2014 Underage Party Crew	20.601	2014-410-036	20,636	
2014 Impaired Driving/DUI Enforce/Underage	20.601	2014-410-005	24,802	
2014 DUI Enforcement/Equipment/Underage	20.601	2014-410-011	14,791	
2015 DUI Enforcement	20.608	2015A-164-011	139,043	
2015 DUI/Impaired (Underage) Enforcement	20.616	2015-405d-013	30,402	
<b>Total - G.O.H.S.</b>			<b>\$ 758,735</b>	
<b>Total - N.H.T.S.A.</b>			<b>\$ 758,735</b>	
<b>TOTAL - DEPARTMENT OF TRANSPORTATION</b>			<b>\$ 138,637,316</b>	<b>\$ 79,790,725</b>
<b>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (H.U.D.)</b>				
<b>Community Development Block Grants (C.D.B.G.)</b>				
2008 Entitlement Program	14.218		\$ 41,807	\$ -
2010 Entitlement Program	14.218		3,614	-
2011 Entitlement Program	14.218		96,508	81,775
2012 Entitlement Program	14.218		628,614	308,903
2013 Entitlement Program	14.218		1,038,797	604,738
2014 Entitlement Program	14.218		12,764,134	596,935
<b>Total - C.D.B.G.</b>			<b>\$ 14,573,474</b>	<b>\$ 1,592,351</b>
Neighborhood Stabilization Program 1 - HERA	14.218		\$ 268,533	
Neighborhood Stabilization Program 3 - Dodd-Frank Wall Street	14.218		1,548,845	
<b>ARRA09 Neighborhood Stabilization Program 2</b>	14.256		<b>5,997,964</b>	
<b>Total - Neighborhood Stabilization Program</b>			<b>\$ 7,815,342</b>	
<b>Lower Income Housing Assistance</b>				
Housing Opportunities for Persons with Aids (HOPWA)	14.241		\$ 1,759,381	
Public Housing	14.850		8,263,924	
Resident Opportunities & Self-Sufficiency (ROSS)	14.870		322,640	
<b>Total - Lower Income Housing Assistance</b>			<b>\$ 10,345,945</b>	
<b>Section 8 Housing Assistance</b>				
Section 8 Sunnyslope Manor	14.195		\$ 569,069	
Section 8 Fillmore Gardens	14.195		800,536	
Section 8 Mod Rehab Single Room Occupancy (SRO) VIII	14.249		244,666	
Section 8 Modernization Rehabilitation SRO IX	14.249		123,291	
Section 8 Modernization Rehabilitation SRO X	14.249		72,323	
Section 8 Modernization Rehabilitation III	14.856		39,695	
Section 8 Vouchers	14.871		50,094,382	
Section 8 Vouchers - VASH	14.871		4,162,929	
Section 8 Vouchers 5-Year Mainstream	14.879		567,190	
Section 8 Vouchers - Family Unification Program (FUP)	14.880		742,382	
<b>Total - Section 8 Housing Assistance</b>			<b>\$ 57,416,463</b>	

**CITY OF PHOENIX, ARIZONA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

Agency/Program/Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2014-2015 Expenditures	Subrecipient's Share of Total Expenditures
<b>Public Housing - Capital Improvement Programs</b>				
Capital Fund Program	14.872		1,968,640	
<b>Total - Capital Improvement Programs</b>			<b>\$ 1,968,640</b>	
<b>HOME Program</b>				
Home Investment Partnerships (HOME)	14.239		5,115,473	
<b>Total - HOME Program</b>			<b>\$ 5,115,473</b>	
HUD Emergency Shelter Grant Program	14.231		\$ 77,494	\$ -
HUD Emergency Shelter Grant Program	14.231		215,829	54,685
HUD Emergency Shelter Grant Program	14.231		1,145,920	382,210
<b>Subtotal CFDA #14.231</b>			<b>\$ 1,439,243</b>	<b>\$ 436,895</b>
Lead Based Paint Hazard Control	14.900		\$ 496,031	103,752
Lead Based Paint Hazard Control	14.900		181,022	-
			<b>\$ 677,053</b>	<b>\$ 103,752</b>
<b>Fair Housing Assistance Program (FHAP)</b>				
HUD - FHAP	14.401		160,282	
<b>Total - F.H.A.P.</b>			<b>\$ 160,282</b>	
<b>Other Grant Programs</b>				
Sustainable Communities Community Challenge Planning	14.704		\$ 2,193,847	\$ 1,451,132
Hope VI - Matthew Henson	14.866		158,112	-
Hope VI - Krohn West	14.866		120,922	-
Hope VI - Frank Luke Addition	14.866		1,643,283	-
<b>Total - Other Grant Programs</b>			<b>\$ 4,116,164</b>	<b>\$ 1,451,132</b>
<b>Total - Federal Direct Programs</b>			<b>\$ 103,628,079</b>	<b>\$ 3,584,130</b>
<b>TOTAL - DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (H.U.D.)</b>			<b>\$ 103,628,079</b>	<b>\$ 3,584,130</b>
<b>DEPARTMENT OF HOMELAND SECURITY</b>				
<b>Federal Emergency Management Agency (FEMA)</b>				
2013 Urban Research and Rescue (USAR) Grant	97.025		\$ 309,354	
2014 Urban Research and Rescue (USAR) Grant	97.025		735,471	
AFG -FP Technology	97.044		34,966	
2013 AFG ISOS Training	97.044		496,955	
2011 FEMA SAFER	97.083		1,124,662	
2012 FEMA SAFER	97.083		1,715,974	
2013 FEMA SAFER	97.083		3,882,473	
<b>Total - Federal Emergency Management Agency</b>			<b>\$ 8,299,855</b>	
<b>Transportation Security Administration (TSA)</b>				
Law Enforcement Officer Reimbursement Program	97.Unknown		667,080	
Checked Baggage Recapitalization and Optimization-Construction	97.100		3,026,242	
TSA National Explosives Detection Canine Team Program	97.Unknown		153,025	
<b>Total - Transportation Security Administration</b>			<b>3,846,347</b>	
<b>Total - Federal Direct Programs</b>			<b>\$ 12,146,202</b>	

**CITY OF PHOENIX, ARIZONA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

Agency/Program/Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2014-2015 Expenditures	Subrecipient's Share of Total Expenditures
<b>Federal Pass-Through</b>				
<b>Arizona Department of Emergency Management</b>				
Urban Area Security Initiative (UASI) 2012	97.067	999817-06, 999817-09 130821-01, 130821-02, 130821-04, 130821-06, 130821-07, 130821-08,	38,427	
Urban Area Security Initiative (UASI) 2013	97.067	130821-09, 130819-05 140809-01, 140809-02, 140809-03, 140809-04,	267,886	
Urban Area Security Initiative (UASI) 2014	97.067	140808-01	484,781	
State Homeland Security Grant Program (SHSGP) 2013	97.067	130206-01	27,502	
State Homeland Security Grant Program (SHSGP) 2014	97.067	140207-01, 140207-02, 140207-03	475,365	
<b>Total - Arizona Department of Emergency Management</b>			<b>\$ 1,293,961</b>	
<b>Arizona Department of Homeland Security</b>				
2013 UASI Planning	97.067	130820-01	184,637	
2014 UASI Planning	97.067	140822-01	940	
2013 State Homeland Security Grant Program - CERT	97.067	130205-01	16,348	
2013 SHSGP - 911	97.067	130205-02	4,677	
2013 SHSGP - Tank Farm	97.067	130205-03	637,599	
2014 SHSGP - AHIMT	97.067	140206-01	47,181	
2014 SHSGP - AHIMT 2	97.067	140206-02	12,208	
2014 SHSGP - CERT	97.067	140206-03	29,731	
2014 SHSGP - Rev 911	97.067	140206-04	60,971	
2013 Urban Area Security Initiative (UASI) - RRT Sustainment	97.067	130819-01	10,127	
2013 UASI - Fire Assets	97.067	130819-03	27,516	
2013 UASI - TLO	97.067	130819-05	30,784	
2013 UASI - HSEEP	97.067	130819-06	1,924	
2012 UASI - SLS	97.067	999815-06	31,024	
2014 UASI - TLO	97.067	140808-01	18,034	
2014 UASI - RRT Sustainment	97.067	140808-02	70,944	
2014 UASI - VRC	97.067	140808-03	3,450	
2013 UASI -Reallocation HSEEP	97.067	130819-10	29,273	
2013 UASI -Reallocation Hazard Training	97.067	130819-08	15,830	
2013 UASI -Reallocation CERT-2	97.067	130819-11	387	
2011 Transit Security Grant Program	97.075	2011RA00064	3,328	
<b>Total - Arizona Department of Homeland Security</b>			<b>\$ 1,236,913</b>	
<b>TOTAL - DEPARTMENT OF HOMELAND SECURITY</b>			<b>\$ 14,677,076</b>	<b>\$ -</b>
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
Headstart Year 49	93.600		\$ 27,257,946	\$ 15,328,525
Headstart Year 49/EHS/CC	93.600		573,718	-
<b>Subtotal CFDA #93.600</b>			<b>\$ 27,831,664</b>	<b>\$ 15,328,525</b>
<b>Total - H.H.S. - Federal Direct</b>			<b>\$ 27,831,664</b>	<b>\$ 15,328,525</b>
<b>Federal Pass-Through</b>				
<b>AZ Governor's Office of Energy Policy</b>				
Weatherization - LIHEAP	93.568	G043-10-06	465,664	
<b>Total - AZ Governor's Office of Energy Policy</b>			<b>\$ 465,664</b>	
<b>Arizona Department of Economic Security</b>				
Temporary Assistance for Needy Families (TANF)	93.558	DE111075001	\$ 1,012,131	
Community Service Block Grant	93.569	DE111075001	1,357,135	
Social Services Block Grant	93.667	DE111075001	563,745	
Low Income Home Energy Assistance Program (LIHEAP)	93.568	DE111075001	5,756,152	
FREED LIHEAP	93.568	Various	81,301	
<b>Total - Arizona Department of Economic Security</b>			<b>\$ 8,770,464</b>	
<b>Area Agency on Aging (AAA)</b>				
Social Services Block Grant	93.667	2015-32-PHX	\$ 276,701	
Title IIC2	93.045	2015-32-PHX	1,029,946	
Nutrition Services Incentive Program	93.053	2015-32-PHX	169,095	
<b>Total Area Agency on Aging (AAA)</b>			<b>\$ 1,475,742</b>	
<b>TOTAL - DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			<b>\$ 38,543,534</b>	<b>\$ 15,328,525</b>

**CITY OF PHOENIX, ARIZONA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

Agency/Program/Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2014-2015 Expenditures	Subrecipient's Share of Total Expenditures
<b>DEPARTMENT OF JUSTICE</b>				
<b>Office of Justice Programs</b>				
G.R.E.A.T - Southwestern Regional Program 2013-2014	16.541		\$ 124,425	\$ -
Internet Crimes Against Children 2012	16.543		410,433	101,277
Smart Policing Initiative	16.738		138,453	-
<b>Subtotal - Office of Justice Programs</b>			<b>\$ 673,311</b>	<b>\$ 101,277</b>
COPS Technology 2010 -COPLINK	16.710		385,231	
COPS Hiring Program 2013	16.710		359,807	
COPS Micro Grant 2013 - B.E.S.T.	16.710		32,145	
<b>Subtotal - CFDA #16.710</b>			<b>\$ 777,183</b>	
Solving Cold Cases with DNA FY14	16.560		\$ 37,034	
DNA Backlog Reduction FY13	16.741		458,402	
DNA Backlog Reduction FY14	16.741		123,204	
Coverdell Discretionary FY14	16.742		35,799	
Court Awards Federal (RICO)	16.922		1,499,579	
Cannabis Eradication Program	16.Unknown		26,590	
<b>Subtotal - Other Federal Direct Programs</b>			<b>\$ 2,180,608</b>	
<b>Total - Federal Direct Programs</b>			<b>\$ 3,631,102</b>	<b>\$ 101,277</b>
<b>Federal Pass-Through</b>				
<b>Arizona Criminal Justice Commission (A.C.J.C)</b>				
ACJC Crime Victim's Assistance 2014-15	16.582	VA-15-039	\$ 32,407	
Forensic DNA Backlog Reduction Program IX	16.741	DNB-13-002	187,318	
National Forensic Sciences Formula 2014	16.742	CV-13-14-004	18,292	
National Forensic Sciences Formula 2015	16.742	CV-14-15-004	34,111	
<b>Total - A.C.J.C.</b>			<b>\$ 272,128</b>	
<b>Arizona Department of Public Safety (A.D.P.S.)</b>				
DPS Victims of Crime Assistance 14/15	16.575	2014-125	330,624	
VOCA Advocacy Services 2013-2014	16.582	2012-278	2,105	
VOCA Advocacy Services 2014-2015	16.582	2013-237	95,535	
VOCA Advocate for Victims 50 Years & Older 2014-2014	16.582	2012-279	1,458	
VOCA Advocate for Victims 50 Years & Older 2013-2014	16.582	2013-237	82,474	
<b>Total - A.D.P.S.</b>			<b>\$ 512,196</b>	
<b>Maricopa County</b>				
Byrne Justice Assistance Grant (JAG) 2011	16.738	2011-DJ-BX-3298	\$ 106,673	
Byrne Justice Assistance Grant (JAG) 2012	16.738	2012-DJ-BX-1182	25,965	
Byrne Justice Assistance Grant (JAG) 2013	16.738	2013-DJ-BX-1164	219,775	
Byrne Justice Assistance Grant (JAG) 2014	16.738	2014-DJ-BX-1197	5,231	
			<b>\$ 357,644</b>	
<b>TOTAL - DEPARTMENT OF JUSTICE</b>			<b>\$ 4,773,070</b>	<b>\$ 101,277</b>

**CITY OF PHOENIX, ARIZONA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

Agency/Program/Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2014-2015 Expenditures	Subrecipient's Share of Total Expenditures
<b>DEPARTMENT OF LABOR</b>				
Youthbuild - Fund 1469	17.274		\$ 570,279	\$ 329,091
<b>Total - Department of Labor (Federal Direct)</b>			<b>\$ 570,279</b>	<b>\$ 329,091</b>
<b>Federal Pass-Through</b>				
<b>Arizona Department of Economic Security - WIA</b>				
Workforce Investment Act - Adult PY2012/FY2013	17.258	DE111003001-3	\$ 5,585	\$ -
Workforce Investment Act - Adult PY2013/FY2014	17.258	ADES14-052744	895,780	-
Workforce Investment Act - Adult PY2014/FY2015	17.258	ADES14-052744-1	3,157,824	758,721
Workforce Investment Act - Youth PY2012/PY2013	17.259	DE111003001-3	5,013	-
Workforce Investment Act - Youth PY2012	17.259	DE111003001-3	7,639	-
Workforce Investment Act - Youth PY2013	17.259	ADES14-052744	1,983,587	-
Workforce Investment Act - Youth PY2014/PY2012	17.259	ADES14-052744-1	1,841,049	2,262,739
Workforce Investment Act - Dislocated Worker/Rapid Response FY2012/FY2013	17.278	DE111003001-3	9,217	-
Workforce Investment Act - Dislocated Worker/Rapid Response FY2013/FY2014	17.278	ADES14-052744	2,424,993	-
Workforce Investment Act - Dislocated Worker/Rapid Response PY2014/FY2015	17.278	ADES14-052744-1	1,546,377	-
<b>Total - Arizona Department of Economic Security - WIA</b>			<b>\$ 11,877,064</b>	<b>\$ 3,021,460</b>
<b>TOTAL - DEPARTMENT OF LABOR</b>			<b>\$ 12,447,343</b>	<b>\$ 3,350,551</b>
<b>U.S. DEPARTMENT OF AGRICULTURE (U.S.D.A.)</b>				
<b>Federal Pass-Through</b>				
<b>AZ Department of Health Services</b>				
Arizona Nutrition Network - Maricopa County	10.551	C-86-13-037-3-02	\$ 159,530	
Arizona Nutrition Network - University of Arizona	10.556	ADHS-12-030676	108,162	
<b>TOTAL - U.S. DEPARTMENT OF AGRICULTURE (U.S.D.A.)</b>			<b>\$ 267,692</b>	
<b>DEPARTMENT OF ENERGY (D.O.E.)</b>				
<b>Federal Pass-Through (D.O.E.)</b>				
<b>Governor's Office of Energy Policy</b>				
Weatherization - DOE	81.042	C051-09-06	\$ 112,584	
<b>Total - Arizona Department of Energy</b>			<b>\$ 112,584</b>	
<b>TOTAL - DEPARTMENT OF ENERGY (D.O.E.)</b>			<b>\$ 112,584</b>	
<b>INSTITUTE OF MUSEUM AND LIBRARY SERVICES</b>				
<b>Federal Pass-Through (Library, Archives &amp; Public Records)</b>				
College Depot Expansion	45.31	750022	\$ 24,794	
LSTA Grant 2013	45.31	2013-33020-C	9,502	
LSTA Grant 2014	45.31	2014-34017-30	30,000	
<b>TOTAL - INSTITUTE OF MUSEUM AND LIBRARY SERVICES</b>			<b>\$ 64,296</b>	
<b>EXECUTIVE OFFICE OF THE PRESIDENT</b>				
High Intensity Drug Trafficking Area (HIDTA) 2014	95.001		\$ 1,339,206	
HIDTA 2015	95.001		131,695	
<b>TOTAL - EXECUTIVE OFFICE OF PRESIDENT</b>			<b>\$ 1,470,901</b>	\$ -
<b>GRAND TOTAL FEDERAL ASSISTANCE PROGRAMS</b>			<b>\$ 314,621,891</b>	<b>\$ 102,155,208</b>

See accompanying notes to schedule.

**City of Phoenix, Arizona**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**June 30, 2015**

**1. BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the City and is presented on the 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*. Because the Schedule presents only a portion of the operations of the City, it is not intended to and does not present the financial position, results of operations and cash flows of the City of Phoenix, Arizona.

Federal awards provided to sub recipients are treated as expenditures when paid to the sub recipient.

**2. CATALOG OF FEDERAL DOMESTIC ASSISTANCE (CFDA) NUMBERS**

The program titles and CFDA numbers were obtained from the Catalog of Federal Domestic Assistance.

**3. FEDERAL LOAN PROGRAM**

Loans issued to nonprofit corporations for the purpose of establishing and/or improving public housing units or to single families providing affordable housing under the HOME Program are summarized in the federal expenditures column of the Schedule of Expenditures of Federal Awards. The City entered into various loan agreements with third parties related to its public housing programs that have been recorded as notes receivable within the Public Housing Special Revenue Fund. Under these agreements, the City has either loaned money to nonprofit corporations or to single families providing affordable housing. The payments received from these loans are restricted by the Federal Government for public housing programs. Therefore the City records a trust liability within the Public Housing Special Revenue Fund for the outstanding balance of the notes.

Total amount of the notes outstanding under the HOME Program is \$69,888,141 as of June 30, 2015. The Schedule is a summary of total expenditures, including loans, made during the fiscal year ended June 30, 2015.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

June 30, 2015

SECTION I - SUMMARY OF AUDITOR'S RESULTS

**Financial Statements**

Type of auditor's report issued: ..... unmodified

Internal control over financial reporting:

- Material weakness identified? ..... no
- Significant deficiencies identified that are not considered to be material weaknesses? ..... none reported

Noncompliance material to financial statements noted? ..... no

**Federal Awards**

Internal control over major programs:

- Material weakness identified? .....yes
- Significant deficiencies identified that are not considered to be material weaknesses? .....yes

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 section 510(a) of Circular A-133? .....yes



City of Phoenix, Arizona

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

June 30, 2015

SECTION I - SUMMARY OF AUDITOR'S RESULTS (continued)

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
14.218	Entitlements Grants Cluster
20.500, 20.507, 20.525, 20.526	Federal Transit Cluster
93.568	Low-Income Home Energy Assistance
97.083	Staffing for Adequate Fire and Emergency Response
14.850	Public and Indian Housing
20.513, 20.516, 20.521	Transit Services Programs Cluster
17.258, 17.259, 17.278	WIA Cluster

Dollar threshold used to distinguish between type A and type B programs:..... \$3,000,000

Auditee qualified as low-risk auditee?.....yes

**City of Phoenix, Arizona**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**June 30, 2015**

**SECTION II – FINANCIAL STATEMENT FINDINGS**

None.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

June 30, 2015

**SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

**Finding #: 2015-001**

**Public and Indian Housing, CFDA 14.850**

**Federal Award Number: SF222**

**U.S. Department of Housing and Urban Development, Award year 2014**

**Type of Finding: Material Weakness**

**Criteria:**

OMB Circular A-133 requires public housing applicants to provide certain certifications and income information in order for caseworkers to ensure the applicant is eligible for federal assistance.

**Condition/Context:**

The City utilizes a quality control checklist for each applicant to ensure all the required documentation is obtained during the application process. We noted that the City did not consistently document the review of participant files. Of the sixty participant files that were judgmentally selected for testing, four were either missing quality control checklists or had incomplete checklists.

**Questioned Costs:**

None

**Cause/Effect:**

Caseworkers were not given the proper training on how to complete the quality control checklist and/or the importance of completing the checklist was not properly communicated. An incomplete checklist could result in an ineligible individual inadvertently receiving benefits, thus resulting in noncompliance, which could affect federal funding and the risk of repayment.

**Recommendation:**

We recommend creating a standardized checklist for all caseworkers to use when reviewing participant files and provide training on how to correctly complete the checklist.

**View of Responsible Officials and Planned Corrective Actions:**

A revised, more comprehensive quality control checklist (QCC) was created in August 2015 and implemented September 2015. Additionally, a more comprehensive applicant quality control checklist (AQCC) was developed and implemented in November 2015. Remedial training was held for all property management staff on November 19, 2015 restating the expectation that all staff will utilize the QCC or AQCC at each step of the process. This requirement will be restated as a duty on each employee's Performance Management Guide(PMG).

Titus Mathew, Deputy Housing Director, 602-495-6742

**Target completion date:**

Completed

City of Phoenix, Arizona

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

June 30, 2015

**Finding #: 2015-002**

**Staffing for Adequate Fire and Emergency Response (SAFER), CFDA 97.083**

**Federal Award Number: EMW-2013-FH-33070, EMW-2012-FH-00605, and EMW-2011-FH-00578**

**U.S. Department of Homeland Security, Award year 2014**

**Type of Finding: Material Weakness**

**Criteria:**

OMB Circular A-133 requires sufficient internal controls around each applicable compliance requirement, including Eligibility.

**Condition/Context:**

Per the SAFER grant application, one of the eligibility requirements is to ensure that “all Phoenix firefighter candidates are given a physical exam that exceeds the NFPA 1582 standard.” We noted that quality control checklists used in evaluating eligibility of all applicants did not include this requirement.

**Questioned Costs:**

None

**Cause/Effect:**

Quality control checklists are not compared to grant applications to ensure all eligibility requirements are included. An incomplete checklist could result in noncompliance, thus affecting the City’s ability to obtain more federal funding and the risk of repayment.

**Recommendation:**

We recommend creating a comprehensive quality control checklist, which includes all eligibility requirements for applicants under SAFER, for use in the recruiting process. We also recommend maintaining copies of every certification obtained for each eligibility requirement.

**View of Responsible Officials and Planned Corrective Actions:**

Create a comprehensive quality control checklist, which includes all eligibility requirements for future applicants under SAFER, for use in the recruiting process. Maintain copies of every certification obtained for eligibility requirement.

Brian Parks, Fire Battalion Chief Deputy, 602-262-7575

**Target completion date:**

January 16, 2016

City of Phoenix, Arizona

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

June 30, 2015

**Finding #: 2015-003**

**Staffing for Adequate Fire and Emergency Response, CFDA 97.083**

**Federal Award Number: EMW-2013-FH-33070, EMW-2012-FH-00605, and EMW-2011-FH-00578**

**U.S. Department of Homeland Security, Award year 2014**

**Type of Finding: Significant Deficiency**

**Criteria:**

OMB Circular A-133 requires sufficient internal controls around each applicable compliance requirement, including Reporting.

**Condition/Context:**

We noted an independent review over performance reports submitted to the Federal Emergency Management Agency (FEMA) is not in-place. The report preparer will self-review the "Hiring Performance Report" prior to submittal. As this process is quarterly, two selections were tested; both selections lacked an independent review.

**Questioned Costs:**

None

**Cause/Effect:**

Policies and procedures around federal performance reporting did not address the threat of self-review as an internal control deficiency. Improper review processes can lead to errors in reporting.

**Recommendation:**

We recommend implementing a process over performance reporting in which the reviewer is always a separate individual from the preparer.

**View of Responsible Officials and Planned Corrective Actions:**

The Fire Department will assign a reviewer for the quarterly performance reports.

Cheryl Griemsmann, Admin Assistant II, 602-256-4274

**Target completion date:**

January 11, 2016

**Finding #: 2015-004**

**Federal Transit Cluster and Transit Services Program, CFDA 20.500, 20.507, 20.525, 20.526 and CFDA 20.513, 20.516, 20.521**

**Federal Award Number: AZ-90-X114, AZ-90-X131**

**U.S. Department of Transportation, Award year 2015**

**Type of Finding: Material Weakness**

**Criteria:**

OMB Circular A-133 requires subrecipients to go through suspension and debarment procedures to mitigate the risk of an excluded party obtaining federal funds.

**Condition/Context:**

The City does not subject subrecipients to suspension and debarment procedures prior to awarding subcontracts. Due to the limited population size, seven subrecipients were selected for testing; all seven selections were not subjected to suspension and debarment procedures.

**City of Phoenix, Arizona**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**June 30, 2015**

**Finding #: 2015-004 (continued)**

**Questioned Costs:**

None

**Cause/Effect:**

As subrecipient contracts were not run through standard procurement procedures, a search on the excluded party listing was not done. Without performing such procedures, an excluded entity could be awarded federal funds through the City, which would result in noncompliance.

**Recommendation:**

We recommend performing SAM.gov searches on every potential subrecipient prior to signing the sub award agreement. The City should also maintain copies of the search, which should include the date the search was performed. In addition, we recommend that The City include clauses within the subrecipient agreements related to suspension and debarment.

**View of Responsible Officials and Planned Corrective Actions:**

Public Transit staff will modify our grant procedures to ensure all subrecipients are registered in SAM.gov prior to awarding of funds.

Wendy Miller, Management Assistant II, (602) 262-4077

**Target completion date:**

January 30, 2016

**City of Phoenix, Arizona**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**June 30, 2015**

**SECTION IV – STATUS OF PRIOR YEAR FINDINGS**

Not applicable. No prior year findings.