

City of San Bruno

San Bruno, California

Single Audit Reports

For the year ended June 30, 2022

City of San Bruno
Single Audit Reports
For the year ended June 30, 2022

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**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

To the Honorable Mayor and Members of the City Council
of the City of San Bruno
San Bruno, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of San Bruno, California (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 April 26, 2023.

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2022-01, 2022-02, and 2022-03 that we consider to be material weaknesses.

To the Honorable Mayor and Members of the City Council
of the City of San Bruno
San Bruno, California
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Report on Compliance and Other Matters

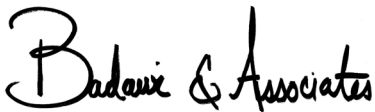
As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect 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*.

City of San Bruno's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the findings identified in our engagement and 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 the financial statements and, accordingly, we express no opinion on the response.

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 entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Badawi & Associates, CPAs
Berkeley, California
April 26, 2023

**REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM
GUIDANCE**

Independent Auditor's Report

To the Honorable Mayor and Members of the City Council
of the City of San Bruno
San Bruno, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of San Bruno, California (City)'s compliance with the types of compliance requirements described 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 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, 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; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). 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.

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 generally accepted auditing standards, *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 generally accepted auditing standards, *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.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or 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.

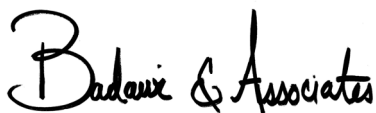
Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that have not been identified.

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.

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, 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 issued our report thereon dated April 26, 2023, which contained unmodified opinions on those financial statements. 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.



Badawi & Associates, CPAs
Berkeley, California
April 26, 2023

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City of San Bruno
Single Audit Report
Schedule of Expenditures of Federal Awards
For the year ended June 30, 2022

Federal Grantor/Pass-Through Grantor Program Title	Assistance Listing Number	Agency or Pass-Through Number	Federal Expenditures
<u>Department of Health and Human Services:</u>			
Aging Cluster			
<i>Passed through San Mateo County Aging and Adult Service Department:</i>			
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	57000-FY22-R078255H	\$ 8,916
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	57000-FY22-R078255H	83,622
COVID-19 - Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	57000-21-077969Q	42,488
Nutrition Services Incentive Program	93.053	57000-FY22-R078255H	41,325
		Subtotal Aging Cluster	176,351
<i>Direct:</i>			
Medical Library Assistance	93.879		1,499
Total Department of Health and Human Services			177,850
<u>Department of Homeland Security:</u>			
<i>Direct:</i>			
Hazard Mitigation Grant (HMGP)	97.039		\$ 36,739
<i>Passed through California Governor's Office of Emergency Services:</i>			
Disaster Grants-Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4482-DR-CA	14,033
Total Department of Homeland Security			50,772
<u>U.S. Environmental Protection Agency:</u>			
<i>Passed through San Mateo County:</i>			
The San Francisco Bay Water Quality Improvement Fund	66.126		\$ 200,000
Total U.S. Environmental Protection Agency			200,000
<u>U.S. Department of Justice:</u>			
<i>Direct:</i>			
Equitable Sharing Program	16.922		\$ 245,768
Total U.S. Department of Justice			245,768

(continued)

City of San Bruno
Single Audit Report
Schedule of Expenditures of Federal Awards
For the year ended June 30, 2022

Federal Grantor/Pass-Through Grantor Program Title	Assistance Listing Number	Agency or Pass-Through Number	Federal Expenditures
<u>Department of Transportation:</u>			
Highway Safety Cluster			
<i>Passed through State of California Department of Transportation:</i>			
State and Community Highway Safety	20.600	PT22067	\$ 26,244
State and Community Highway Safety	20.600	PT21050	4,629
		Subtotal Highway Safety Cluster	30,873
<i>Passed through State of California Department of Transportation:</i>			
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	PT22067	\$ 2,436
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	PT21050	20,681
		Subtotal Minimum Penalties for Repeat Offenders for Driving While Intoxicated Program	23,117
Total Department of Transportation			53,990
<u>U.S. Department of Treasury:</u>			
<i>Passed through State of California Department of Finance:</i>			
Coronavirus Relief Fund (COVID-19)	21.019	6082	\$ 64,427
<i>Passed through State Water Resources Control Board:</i>			
Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	\$ 777,251
<i>Passed through San Mateo County:</i>			
Coronavirus State and Local Fiscal Recovery Funds	21.027	SFLRP0201	34,220
<i>Direct:</i>			
Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	3,010,351
		Subtotal Coronavirus State and Local Fiscal Recovery Funds	3,821,822
Total U.S. Department of Treasury			3,886,249
<u>National Endowment for the Humanities</u>			
<i>Passed through Institute of Museum and Library Services:</i>			
Grants to States	45.310	N/A	\$ 18,647
Total National Endowment for the Humanities			18,647
Total Expenditures of Federal Awards			\$ 4,633,276

City of San Bruno

Notes to the Schedule of Expenditures of Federal Awards

For the year ended June 30, 2022

A. Reporting Entity

The Schedule of Expenditure of Federal Awards (the Schedule) includes expenditures of federal awards for the City of San Bruno, California as disclosed in the notes to the Basic Financial Statements.

B. Basis of Accounting

Funds received under the various grant programs have been recorded within the general, special revenue, and capital projects funds of the City. The City utilizes the modified accrual basis of accounting for the general, special revenue, and capital projects funds. Expenditures of federal awards reported on the Schedule of Expenditures of Federal Awards (Schedule) are recognized when incurred.

C. Relationship of Schedule of Expenditures of Federal Awards to Financial Statements

The accompanying Schedule presents the activity of all federal financial assistance programs of the City. Federal financial assistance received directly from federal agencies as well as federal financial assistance passed through the State of California is included in the Schedule.

The Schedule was prepared only from the accounts of various grant programs and, therefore, does not present the financial position or results of operations of the City.

D. Pass-Through Entities' Identifying Number

When federal awards were received from a pass-through entity, the Schedule shows, if available, the identifying number assigned by the pass-through entity. When no identifying number is shown, the City determined that no identifying number is assigned for the program or the City was unable to obtain an identifying number from the pass-through entity.

E. Indirect Costs

The City did not elect to use the 10% de minimis indirect cost rate.

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City of San Bruno
Schedule of Findings and Questioned Costs
For the year ended June 30, 2022

Section I – Summary of Auditor’s Results

Financial Statements

Types of auditors’ report issued on whether financial statements audited were prepared in accordance with GAAP Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? Yes
- Significant deficiency(ies) identified? None noted

Any noncompliance material to the financial statements noted? No

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? No
- Significant deficiency(ies) identified? None noted

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 200.516(a)? No

Identification of major programs:

Assistance Listing		
Number(s)	Name of Federal Program or Cluster	Expenditures
21.027	Coronavirus State and Local Fiscal Recovery Funds	\$ 3,821,822
	Total Expenditures of All Major Federal Programs	\$ 3,821,822
	Total Expenditures of Federal Awards	\$ 4,633,276
	Percentage of Total Expenditures of Federal Awards	82%

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

Auditee qualified as low-risk auditee under section 200.520? No

City of San Bruno
Schedule of Findings and Questioned Costs, Continued
For the year ended June 30, 2022

Section II – Current Year Findings

A. Financial Statement Audit

2022-01: CityNet Enterprise Fund Advance Balance and Net Deficit (Material Weakness)

Criteria: When one fund provides a loan to another fund, the repayment of that loan should be reasonably certain to occur and made within a reasonable time.

Condition: The General Fund has an advance loan with the CityNet Enterprise Fund in the amount of \$15.2 million for various capital improvements. This is an increase of \$1.1 million over the prior year. In the past six fiscal years, the CityNet Enterprise fund has shown the following net operating losses and deficit Net Position:

Fiscal Year Ending	Net Operating Loss	Ending Net Position
2022	(\$859,995)	(\$18,675,652)
2021	(904,625)	(17,878,960)
2020	(1,746,354)	(16,972,152)
2019	(2,420,476)	(15,222,735)
2018	(2,461,627)	(12,798,321)
2017	(1,717,008)	(10,275,885)

This finding was first reported in fiscal year 2017-18 and repeated since.

Cause: The CityNet Enterprise Fund customer base declined by 10% in fiscal year 2021-22, while costs remained above user charges.

Effect: The continuing operating losses cause the CityNet Enterprise fund’s net position to deteriorate, and the fund to borrow more from the General Fund to cover negative cash. This casts considerable doubt that the City Net Enterprise Fund will be able to accumulate enough funds to pay back the General Fund within a reasonable amount of time.

Recommendation: The City should examine its business plan for the fund and determine at what point repayment of this money will commence and to make sure that the enterprise fund is sustainable.

Management’s Response: The CityNet enterprise fund continues to have operating losses each year, with a loss of \$859,995 in fiscal year 2021-22 and a loss of \$904,625 in 2020-21. The City has taken measures to improve revenue collections as well as subscription margins. Additional progress has been made towards continued reduction of operating losses and improvement of subscription margins going forward, to be supported by the launch of asset light, state of the art, internet delivered TV by the end of fiscal year 2023. To accelerate repayment of the interfund loan and implement a repayment timeline, an improvement is necessary to the Enterprise’s aging internet and TV delivery technology to make the Enterprise fully competitive, improve its position as a going concern, attract more customers and commence the payback of the loan from the General Fund. This improvement would be accomplished by the rollout of fiber technology. Initial funding for the rollout has been approved by the Council pending presentation of a detailed rollout plan.

City of San Bruno
Schedule of Findings and Questioned Costs, Continued
For the year ended June 30, 2022

Section II - Current Year Findings, Continued

A. Financial Statement Audit, Continued

2022-02: Stormwater Fund Operating Losses (Material Weakness)

Criteria: The Stormwater Enterprise Fund, as a proprietary fund, should be self-sustaining by charging user fees to cover costs.

Condition: The Stormwater Enterprise Fund had a net operating loss of \$590,107 in fiscal year 2021-22, and \$715,807 in fiscal year 2020-21. This gives rise to the risk that the Stormwater Enterprise Fund will not continue to be a going concern without external resources.

Cause: User fees received from the property tax roll, and grants applied and received, are not enough to cover the costs associated with stormwater-related operations.

Effect: The General Fund has transferred cash to the Stormwater Enterprise Fund to keep it solvent. This amounted to \$1,000,000 in fiscal year 2021-22.

Recommendation: The City should charge users an appropriate amount to cover costs of service.

Management's Response: The Stormwater Enterprise fund continued to have operating losses in fiscal year 2022 and requires transfers in from the General Fund to maintain a positive fund balance. Management has evaluated the fund and agrees that the charges for services are not currently adequate for the costs of those services. A previous storm drainage and flood protection fee initiative to adjust rates was rejected by the voters. The City is currently exploring alternative options to close the funding gap and is working with the City Council and other interested stakeholders to find an acceptable solution.

2022-03: Year-End Close and Audit Preparedness (Material Weakness)

Criteria: The City is responsible for fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America. In addition, the City is responsible for the accuracy and completeness of all information provided and maintaining adequate records for the audit.

Condition: There were delays in starting the audit. Our audit procedures identified some significant adjustments to the trail balance provided by the City. Listed below are some of the significant adjustments proposed to the City:

- ARPA revenue was not properly recorded as unearned
- Other grant revenue was not properly recorded as unearned
- To reclass revenue from a fiduciary fund to the General Fund
- To correct missing AP accruals
- To correct receivables balances
- The schedules initially provided for Accounts Payable could not be tied to the GL, as they were not complete.
- We had difficulties in our payroll test as the City was unable to find the approved forms supporting the current pay rate for several employees. No forms were found for one employee.

City of San Bruno
Schedule of Findings and Questioned Costs, Continued
For the year ended June 30, 2022

Section II - Current Year Findings, Continued

A. Financial Statement Audit, Continued

2022-03: Year-End Close and Audit Preparedness (Material Weakness), continued

Cause: The City did not start the closing process in a timely manner. Turnover of staff in the Finance Department caused additional delays. The City's closing process was not comprehensive enough to identify timely all the journal entries and adjustments needed to ensure the accuracy of the various account balances.

Effect: Delays in the closing process caused delays in the audit start time. The City's accounting records needed significant adjustments after the closing of the books and during the audit. These issues caused the City to miss the March 31, 2023 Single Audit reporting deadline.

Recommendation: We recommend that the City begin closing earlier and update its closing procedures to ensure all transactions and adjustments are accounted for timely before the audit starts.

Management's Response: The City agrees that the previous absence of a structured and documented year-end closing process created a risk of noncompliance with federal statutes, regulations, and terms and conditions of grant awards. The City has already developed a draft year-end closing process for future years. Additionally, in 2023-24, the City will train all Finance Department staff members relevant to the closing and audit preparedness process to ensure full compliance is achieved.

B. Federal Award Program Audit

No current year federal award program audit findings.

City of San Bruno
Schedule of Findings and Questioned Costs, Continued
For the year ended June 30, 2022

Section III- Prior Year Findings

A. Financial Statement Audit

2021-01: CityNet Enterprise Fund Advance Balance and Net Deficit (Material Weakness)

Criteria: When one fund provides a loan to another fund, the repayment of that loan should be reasonably certain and within a specific time.

Condition: The General Fund has an advance loan with the CityNet Enterprise fund in the amount of \$14.1 million for various capital improvements. This is an increase of \$491,000 over last year. In the five fiscal years, the CityNet Enterprise fund has shown the following net operating losses and deficit Net Position:

Fiscal Year Ending	Net Operating Loss	Ending Net Position
2021	(\$904,625)	(\$17,878,960)
2020	(1,746,354)	(16,972,152)
2019	(2,420,476)	(15,222,735)
2018	(2,461,627)	(12,798,321)
2017	(1,717,008)	(10,275,885)

This issue was first commented in fiscal 2018 and has been repeated since.

Cause: The CityNet Enterprise fund customer base declined further in fiscal year 2020-21. Additional operating loss was attributable to uncollected subscriber revenues as a result of the COVID moratorium on disconnections.

Effect: The CityNet Enterprise fund might not be able to accumulate enough funds to pay back the General Fund within a reasonable time.

Recommendation: The City should examine its business plan for the fund and determine at what point repayment of this money will commence and to make sure that the enterprise fund is sustainable.

Management's Response: Management concurs with this recommendation and steps have been taken this year to improve revenue collections and subscription margins. With the adoption and implementation of the new, internet focused business plan in 2019, accompanied by a new rate structure and continuously implemented vendor cost controls, progress has been made annually in reducing the net operating loss since 2018. Management expects continued reduction of operating losses and improvement of subscription margins going forward, supported by the launch of asset light, state of the art, internet delivered TV in the second half of fiscal 2020-21. To accelerate repayment of the interfund loan and implement a repayment timeline, an improvement is necessary to the Enterprise's aging internet and TV delivery technology to make the Enterprise fully competitive and attract more customers. This improvement would be accomplished by the rollout of fiber technology. Financial options to fund the rollout are being assessed.

B. Federal Award Program Audit

No prior year federal award program audit findings.

