

**SINGLE AUDIT REPORT**

**CITY OF ROCHESTER, NEW YORK**

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**JUNE 30, 2021**

**CITY OF ROCHESTER, NEW YORK**  
**TABLE OF CONTENTS**

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	<b><u>Page</u></b>
Independent Auditor's 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	1-2
Schedule of Expenditures of Federal Awards	3-4
Notes to the Schedule of Expenditures of Federal Awards	5
Schedule of Findings and Questioned Costs	6
Schedule of Prior Year Findings and Questioned Costs	7



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

**INDEPENDENT AUDITOR'S REPORT**

The Honorable Mayor and Members of City Council  
The City of Rochester, New York

**Report on Compliance for Each Major Federal Program**

We have audited the City of Rochester, New York's (the City) 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, 2021. 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.

The City's basic financial statements include the operations of the Rochester City School District (the District), a discretely presented component unit, which expended federal awards which are not included in the City's Schedule of Expenditures of Federal Awards during the year ended June 30, 2021. Our audit, described below, did not include the operations of the District because it was determined that the District's federal awards are being reported separately to the Federal Audit Clearinghouse by the District and they are audited as a separate entity.

***Management's Responsibility***

Management is responsible for compliance with the federal statutes, regulations and the terms and conditions of its federal awards applicable to its 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 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). Those standards and the Uniform Guidance 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, 2021.

## Report on Internal Control Over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the type 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 requirements that could have a direct and material effect on each major federal program to determine the auditing 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 the Uniform Guidance, 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 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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 City as of and for the year ended June 30, 2021, and have issued our report thereon dated December 22, 2021, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. 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 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 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 financial statements or to the 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 financial statements as whole.

*Freed Maxick CPAs, P.C.*

Rochester, New York  
April 11, 2022

**CITY OF ROCHESTER, NEW YORK  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2021**

<b>Federal Grantor/Pass Through Grantor/ Program or Cluster Title</b>	<b>Federal Assistance Listing Number</b>	<b>Pass-Through Entity Identifying Number</b>	<b>Pass-Through to Subrecipients</b>	<b>Total Federal Expenditures</b>
<b><u>U.S. Department of Agriculture</u></b>				
<b><i>Passed through NYS Bureau of School Management Program</i></b>				
<b><i>Child Nutrition Cluster</i></b>				
Summer Food Service Program for Children	10.559	36-079500	\$ -	\$ 481,420
<i>Total Child Nutrition Cluster</i>			-	481,420
Total U.S. Department of Agriculture			-	481,420
<b><u>U.S. Department of Housing and Urban Development</u></b>				
<b><i>Direct Program</i></b>				
<b><i>CDBG - Entitlement Grants Cluster</i></b>				
Community Development Block Grants/Entitlement Grants	14.218	--	545,432	9,279,173
COVID-19 - Community Development Block Grants/Entitlement Grants	14.218	--	-	5,540,276
<i>Total CDBG - Entitlement Grants Cluster</i>			545,432	14,819,449
<b><i>Emergency Solutions Grants Program</i></b>				
Emergency Solutions Grants Program	14.231	--	591,370	642,817
COVID-19 - Emergency Solutions Grants Program	14.231	--	1,350,784	1,453,686
<i>Total Emergency Solutions Grants Program</i>			1,942,154	2,096,503
<b><i>Home Investment Partnerships Program</i></b>				
Home Investment Partnerships Program	14.239	--	-	777,155
<b><i>Housing Opportunities for Persons with AIDS</i></b>				
Housing Opportunities for Persons with AIDS	14.241	--	801,523	830,276
COVID-19 - Housing Opportunities for Persons with AIDS	14.241	--	103,822	103,822
<i>Total Housing Opportunities for Persons with AIDS</i>			905,345	934,098
<b><i>Lead Hazard Reduction Demonstration</i></b>				
Lead Hazard Reduction Demonstration	14.905	--	-	1,417,873
Total U.S. Department of Housing and Urban Development			3,392,931	20,045,078
<b><u>U.S. Department of Justice</u></b>				
<b><i>Passed through NYS Office of Victims Services</i></b>				
Crime Victims Assistance	16.575	C11053	-	297,437
<b><i>Passed through Division of Criminal Justice Services</i></b>				
Violence Against Women Formula Grants	16.588	C00270; C652156	-	41,571
<b><i>Direct Programs</i></b>				
COVID-19 - Coronavirus Emergency Supplemental Funding	16.034	--	-	377,107
Community-Based Violence Prevention Program	16.123	--	-	157,027
Edward Byrne Memorial Justice Assistance Grant Program	16.738	--	-	166,726
Equitable Sharing Program	16.922	--	-	371,001
Total U.S. Department of Justice			-	1,410,869
<b><u>U.S. Department of Transportation</u></b>				
<b><i>Passed through NYS Department of Transportation</i></b>				
<b><i>Highway Planning and Construction Cluster</i></b>				
<b><i>Highway Safety Cluster</i></b>				
Highway Planning and Construction	20.205	D013824; D031733; D34682; D034839; D34873; D034955; D034995; D35003; D35068; D35408; D35409; D35465; D35485; D35650; D35651; D35673; D35768; D036027; D36152; D036225; D036398	-	12,741,940
<i>Total Highway Planning and Construction Cluster</i>			-	12,741,940
State and Community Highway Safety	20.600	G240500005.1920; G240500005.2021	-	4,123
<i>Total Highway Safety Cluster</i>			-	4,123
Total U.S. Department of Transportation			-	12,746,063
<b><u>U.S. Department of Treasury</u></b>				
<b><i>Direct Program</i></b>				
Equitable Sharing Program	21.016	--	-	250,000
<b><i>Passed through Monroe County</i></b>				
COVID-19 - Coronavirus Relief Fund	21.019	SLT0159	-	3,479,643
Total U.S. Department of Treasury			-	3,729,643
<b><u>U.S. Environmental Protection Agency</u></b>				
<b><i>Direct Program</i></b>				
Brownfields Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements	66.818	--	-	612,426
Total U.S. Environmental Protection Agency			-	612,426

**CITY OF ROCHESTER, NEW YORK  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2021**

Federal Grantor/Pass Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Pass-Through to Subrecipients	Total Federal Expenditures
<b><u>U.S. Department of Health &amp; Human Services</u></b>				
<i>Passed through NYS Governor's Department of Health Medicaid Cluster</i>				
Medical Assistance Program	93.778	DOH01-C32108GG	-	150,431
<i>Total Medicaid Cluster</i>			-	150,431
Title V State Sexual Risk Avoidance Education Program	93.235	DOH01-C34619GG	-	251,746
Maternal and Child Health Services Block Grant to the States	93.994	DOH01-C32108GG	-	121,659
Total U.S. Department of Health & Human Services			-	523,836
<b><u>Corporation for National and Community Service</u></b>				
<i>Passed through NYS Commission on National &amp; Community Service</i>				
AmeriCorps	94.006	C027778	-	409,187
Total Corporation for National and Community Service			-	409,187
<b><u>U.S. Department of Homeland Security</u></b>				
<i>Passed through NYS Division of Homeland Security and Management Services:</i>				
Homeland Security Grant Program	97.067	WM16163361; WM17163370	-	142,556
Homeland Security Grant Program	97.067	WM17834479	-	41,509
Homeland Security Grant Program	97.067	WM18163389, WM17163379	-	29,186
Homeland Security Grant Program	97.067	WM16153769; WM18153789	-	2,278
Homeland Security Grant Program	97.067	WM16153752; WM17153762, WM19153792	-	49,035
Homeland Security Grant Program	97.067	WM16153760; WM17153760; WM18153780; WM19153790	-	134,568
<i>Total Homeland Security Grant Program</i>			-	399,132
Preparing for Emerging Threats and Hazards	97.133	WM16834411	-	660
<i>Passed through NYS Division of Homeland Security and Management Services and Monroe County:</i>				
Preparing for Emerging Threats and Hazards	97.133	G240800022.1820	-	4,613
Total U.S. Department of Homeland Security			-	404,405
<b>Total Expenditures of Federal Awards</b>			<b>\$ 3,392,931</b>	<b>\$ 40,362,927</b>

**CITY OF ROCHESTER, NEW YORK  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2021**

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**NOTE 1 - BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes federal grant award activity of the City of Rochester, New York (the City) under programs of the federal government for the year ended June 30, 2021. 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, or cash flows of the City.

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The amounts reported as federal expenditures were obtained from the City's basic financial statements. Grant numbers are presented where available.

**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 ROCHESTER, NEW YORK  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 FOR THE YEAR ENDED JUNE 30, 2021**

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**I. SUMMARY OF AUDITOR'S RESULTS**

***Financial Statements***

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? \_\_\_\_\_ yes       X  no
- Significant deficiency(ies) identified? \_\_\_\_\_ yes       X  none reported

Noncompliance material to financial statements noted? \_\_\_\_\_ yes       X  no

***Federal Awards***

Internal control over major federal programs:

- Material weakness(es) identified? \_\_\_\_\_ yes       X  no
- Significant deficiency(ies) identified? \_\_\_\_\_ yes       X  none reported

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

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? \_\_\_\_\_ yes       X  no

Identification of major federal programs:

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
14.218	Community Development Block Grants/Entitlement Grants
14.905	Lead Hazard Reduction Demonstration
21.019	COVID-19 - Coronavirus Relief Fund

Dollar threshold used to distinguish between Type A and Type B programs: \$ 1,210,888

Auditee qualified as low-risk auditee?  X  yes      \_\_\_\_\_ no

**II. FINANCIAL STATEMENT FINDINGS**

There were no financial statement findings noted for the year ended June 30, 2021.

**III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

There were no federal award findings or questioned costs noted for the year ended June 30, 2021.



**CITY OF ROCHESTER, NEW YORK  
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2021**

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**I. FINANCIAL STATEMENT FINDINGS**

There were no financial statement findings noted for the year ended June 30, 2020.

**II. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

There were no federal award findings or questioned costs noted for the year ended June 30, 2020.