
**CITY OF LINCOLN
SINGLE AUDIT AND RELATED REPORTS
FOR THE YEAR ENDED
JUNE 30, 2024**

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**CITY OF LINCOLN
SINGLE AUDIT AND RELATED REPORTS
FOR THE YEAR ENDED JUNE 30, 2024**

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the City Council
City of Lincoln, 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 Lincoln (City), California, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated January 22, 2025.

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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph 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. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2024-001 to be a material weakness.

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. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2024-002 and 2024-003 to be significant deficiencies.

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'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 audit 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.

MUN CPAs, LLP

Sacramento, California
January 22, 2025



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the City Council
City of Lincoln, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Lincoln's (City) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended June 30, 2024. 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, 2024.

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 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit 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 were not 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, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated January 22, 2025, which contained unmodified opinions on those financial statements. Our audit was performed 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.

MUN CPAs, LLP

Sacramento, California
January 22, 2025

**CITY OF LINCOLN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024**

<u>Federal Grantor/Pass-Through Grantor Program</u>	<u>Federal Assistance Listing Number</u>	<u>Pass-Through Entity Identifying Number/Grant Number</u>	<u>Federal Expenditures</u>
U.S Department of Housing and Urban Development			
Direct programs:			
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	Beginning Loan Balance	\$ 228,408
Home Investment Partnerships Program	14.239	Beginning Loan Balance	<u>987,572</u>
Total U.S. Department of Housing and Urban Development			<u>1,215,980</u>
U.S Department of Transportation			
Direct programs:			
Airport Improvement Program	20.106	3-06-0120-028-2022	<u>25,412</u>
Total Airport Improvement Program			<u>25,412</u>
Pass-Through State of California Department of Transportation:			
Highway Planning and Construction	20.205	CML-5089 (025)	113,346
Highway Planning and Construction	20.205	STPL-5089 (028)	<u>1,670,464</u>
Total Highway Planning and Construction			<u>1,783,810</u>
Total U.S. Department of Transportation			<u>1,809,222</u>
U.S Department of the Treasury			
Pass-Through California State Controller:			
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027		<u>1,522,347</u>
Total U.S. Department of the Treasury			<u>1,522,347</u>
Total Expenditures of Federal Awards			<u>\$ 4,547,549</u>

**CITY OF LINCOLN
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 1: REPORTING ENTITY

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of the City of Lincoln (the City). The City reporting entity is defined in Note 1 of the City's Annual Comprehensive Financial Report. All federal awards received directly from federal agencies as well as federal awards passed through other government agencies are included on the schedule. When federal awards were received from a pass-through entity, the Schedule of Expenditures of Federal Awards shows, if available, the identifying number assigned by the pass-through entity.

NOTE 2: BASIS OF ACCOUNTING

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the City and is presented on accounting principles generally accepted in the United States of America. The information in this schedule is presented on the accrual basis of accounting and in accordance with 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).

NOTE 3: RELATIONSHIP TO FINANCIAL STATEMENTS

The amounts reported in the accompanying Schedule of Expenditures of Federal Awards agree, in all material respects, to amounts reported within the City's basic financial statements. Federal award revenues are reported principally in the City's financial statements as intergovernmental revenues in the governmental funds.

NOTE 4: CLAIMS

The City of Lincoln has received federal grants for specific purposes that are subject to review and audit by the Federal Government pass-through entity. Although such audits could result in expenditure disallowance under grant terms, any required reimbursements are not expected to be material which have not already been recorded.

NOTE 5: LOANS OUTSTANDING

The programs listed below had the following aggregate federally funded loans outstanding at June 30, 2024:

Federal AL Number	Program Title	Amount Outstanding
14.228	Community Development Block Grants/State's Program and Non-entitlement Grants in Hawaii	\$ 357,609
14.239	Home Investment Partnerships Program	<u>1,368,906</u>
	Total Loans Outstanding	<u>\$ 1,726,515</u>

NOTE 6: INDIRECT COSTS

The City elected not to use the 10% de minimis indirect cost rate, and did not charge indirect costs to federal grants during the year ended June 30, 2024.

**CITY OF LINCOLN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2024**

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	Yes
Significant deficiency(ies) identified	Yes
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None reported
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 of the Uniform Guidance	No
Identification of Major Programs:	
Home Investment Partnerships Program, AL 14.239	
Coronavirus State and Local Fiscal Recovery Funds, AL 21.027	
Dollar threshold used to distinguish between type A and type B programs:	\$750,000
Auditee qualified as low-risk auditee?	No

**CITY OF LINCOLN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
CURRENT YEAR FINDINGS
FOR THE YEAR ENDED JUNE 30, 2024**

SECTION II: FINANCIAL STATEMENT FINDINGS

Findings relating to the financial statements which are required to be reported in accordance with Generally Accepted *Government Auditing Standards*.

Finding 2024-001 Special Assessment Debt Proceeds (Material Weakness) - Repeat Finding

Criteria

Certain deficiencies in the internal control system over financial reporting could adversely affect an entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

GASB Statement No. 6 - *Accounting and Reporting for Special Assessments*, Paragraph 19 - The debt service transactions of a special assessment issue for which the government is not obligated in any manner should be reported in a custodial fund rather than a debt service fund, to reflect the fact that the government's duties are limited to acting as an agent for the assessed property owners and the bondholders. The construction phase should be reported like other capital improvements - in a capital projects fund, or other appropriate fund. The source of funds in the capital project fund should be identified by a description other than - bond proceeds, such as - contribution from property owners. The capital assets constructed or acquired (other than those related to an enterprise fund) should be reported in the governmental activities, as appropriate. Displaying the transactions in this way recognizes that the construction or acquisition is a governmental activity and results in the addition of a governmental asset, but is not financed by governmental debt.

Condition

- Approximately \$7.2 million relating to costs incurred in prior years for the construction of roadway improvements was transferred from the LPFA 12 Bridges Refunding Series 2011 A & B custodial fund to the PFE Transportation special revenue fund. Construction of these projects should have been paid with the proceeds of the special assessment debt.
- Approximately \$1.2 million relating to costs incurred in prior years for the construction of roadway improvements including a sound wall was transferred from the CFD 2005-1 Series 2006 (Sorrento) custodial fund to the PFE Transportation special revenue fund. Construction of this project should have been paid with the proceeds of special assessment debt.

Cause

The City has numerous issues of special assessment debt dating back to 1999 that have been refunded several times. During the early 2000's when the City experienced unprecedented growth and development, the Administrative department did not have adequate staffing to keep up with the appropriate accounting required to properly track use of the bond proceeds and the various debt refundings. Therefore, documentation to support the amounts of project funds by funding source and transfers was not properly maintained, and funds have not been properly applied to projects in the year the projects were constructed. The transfers noted above are a result of current management actively working to research and resolve any potential adjustments resulting from these prior transactions.

Effect

The City was not appropriately transferring the special assessment debt proceeds to the capital projects funds for use when the projects were constructed. Consequently, other funding sources may have contributed to the costs of these projects.

**CITY OF LINCOLN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
CURRENT YEAR FINDINGS (continued)
FOR THE YEAR ENDED JUNE 30, 2024**

Recommendation

We recommend the City continue to reconcile all special assessment debt and related activity (cash with fiscal agent, special assessment revenue, bond payments, and capital projects) to ensure the funds are recorded in the proper fund and being tracked and used for the appropriate projects. Procedures should be developed for the transfer of special assessment bond funds to/from City capital project funds for the approved capital projects. Transfers between the funds should be adequately supported.

Views of Responsible Officials

The City agrees with this finding, and we will continue to reconcile all Special Assessment Debt and related activity to ensure the funds are recorded in the proper fund. The City believes that facilities that were intended to be financed with bond proceeds were mistakenly paid from other available City funds and that the City continued the process of rectifying this error to properly allocate the expenditure of bond proceeds to those public facilities that were intended to be financed but were instead paid for by other available City funds. City staff will complete the reconciliation during Fiscal Year 2024/2025.

**CITY OF LINCOLN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
CURRENT YEAR FINDINGS (continued)
FOR THE YEAR ENDED JUNE 30, 2024**

Finding 2024-002 Financial Close & Financial Reporting (Significant Deficiency)

Criteria

An effective internal control system and timely financial reporting provides reasonable assurance for the safeguarding of assets, the reliability of financial information, and compliance with laws and regulations.

Condition

During the performance of the audit, processes utilized for closing and reporting of financial activity for the fiscal year were not effective. Approximately 20 journal entries were proposed and posted to the trial balance for audit. Some of the specific financial statement areas that required adjustments included:

- Accounts payable had not been reconciled and had an overall debit balance of approximately \$34,000. Upon inquiry, journal entries were provided to correct the balance.
- We noted a five-year software agreement entered into during the year was not correctly included in the City's SBITA calculation in accordance with GASB 96. In addition, when recording the activity for this agreement, the City incorrectly posted the allocation between funds and the inception was not included in governmental funds.
- The City changed systems for the tracking of capital assets and SBITAs during the year. The City did not reconcile beginning balances and activity between the two systems and spreadsheets, resulting in several errors and adjustments.
- Workers' compensation payable was not properly reconciled resulting in an overstatement of the liability and expenditure account balances of approximately \$219,153.
- In relation to long-term debt, the City recorded principal and interest payments in the same account and did not true up debt balances in the long term debt/asset fund.

Cause

The City did not have adequate controls in place to ensure accounting records were closed accurately.

Effect

The financial statements as presented to the auditors contained material misstatements that required adjustment.

Recommendation

We recommend the City develop checklists or other guidance documents over the City's closing process to ensure all supporting schedules agree and reconcile to respective account balances prior to the trial balance being provided for the audit.

Views of Responsible Officials

The City agrees with this finding. As a result of the increased workload in the transition from the City's legacy accounting system to its new Enterprise ERP with Tyler Technologies resulted in additional audit journal entries. The City has updated its year-end checklist to incorporate additional procedures. Additionally, the implementation of GASB 96 - Subscription-Based Information Technology Arrangements (SBITAs) has proven to be a challenge for government agencies. The City has implemented an additional review and oversight process for new software subscriptions to ensure appropriate recording for GASB 96, as a capital asset and in relation to long-term debt as appropriate.

CITY OF LINCOLN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
CURRENT YEAR FINDINGS (continued)
FOR THE YEAR ENDED JUNE 30, 2024

Finding 2024-003 Grant Accounting (Significant Deficiency)

Criteria

Certain deficiencies in the internal control system over financial reporting could adversely affect an entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

Condition

Three grants had revenue recognized in the current year related to expenditures incurred in the prior year. The expenses were not claimed in the appropriate period due to expense miscodings.

Unavailable revenue related to one grant was improperly recorded.

One grant had revenue that was double posted.

Cause

The City did not have proper procedures in place to reconcile grant revenues, expenditures, receivables, and unearned revenue for financial reporting purposes at year-end.

Effect

There were errors identified to properly match grant revenues, expenditures, unearned revenue and receivables within a fiscal year. Prior period adjustments totaling \$385,000 were recorded in relation to the grant expenditures incurred in the prior year.

Recommendation

We recommend the City enhance their grant reconciliation process. With assistance from department heads/grant managers, summarized grant information and program information should be provided to the Finance Department such as:

- Copies of grant agreements and budgets
- Copies of material expenditures with proper approvals of coding and application
- Copies of reimbursement requests submitted
- Monitoring of grant cash flow.

The Finance Department should then be able to prepare a reconciliation of grant revenues, expenditures, unearned revenue, cash received, and receivables for fiscal year-end.

Views of Responsible Officials

The City agrees with this finding; the grant reconciliation process is now centralized in the Finance Department, a change from the previous decentralization of grant administration. With oversight of grant administration and reconciliation now administered by the Finance Department, an enhanced reconciliation process is in place ensuring this type of error will not occur in subsequent years.

SECTION III: FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Findings and questioned costs for Federal Awards, which includes audit findings as defined in section 200.516 of the Uniform Guidance

None reported.

**CITY OF LINCOLN
SCHEDULE OF PRIOR YEAR FINDINGS
JUNE 30, 2024**

Finding 2023-001 Special Assessment Debt Proceeds (Material Weakness)

Condition

- Approximately \$5 million relating to costs incurred in 2007 and prior years for the construction of Lincoln Fire Stations #1 and #2 was transferred from the LPFA 12 Bridges Refunding Series 2011 A & B custodial fund to the PFE Community Services - Fire special revenue fund. Construction of these projects should have been paid with the proceeds of the special assessment debt.
- Approximately \$4.7 million of unused bond funds was moved from the Twelve Bridges capital project fund to the Twelve Bridges Series 2011 custodial fund.
- Approximately \$3.1 million of unused bond funds was moved from the Lincoln Crossing capital project fund to the Lincoln Crossing CFD custodial fund.

Recommendation

We recommend the City continue to reconcile all special assessment debt and related activity (cash with fiscal agent, special assessment revenue, bond payments, and capital projects) to ensure the funds are recorded in the proper fund and being tracked and used for the appropriate projects. Procedures should be developed for the transfer of special assessment bond funds to/from City capital project funds for the approved capital projects. Transfers between the funds should be adequately supported.

Status

Not implemented, see repeat finding 2024-001