

CITY OF TUCSON, ARIZONA
Tucson, Arizona

SINGLE AUDIT REPORTS
June 30, 2013



CliftonLarsonAllen

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**INDEPENDENT AUDITORS' 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**

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

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, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of The City of Tucson, Arizona (the "City"), as of and for the year ended June 30, 2013, 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 13, 2013.

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 determine the 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies as items 2013-001.

Compliance and Other Matters

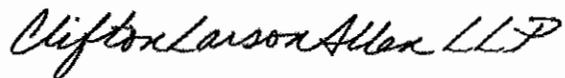
As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect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

City's Response to Findings

The City's response to the 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 the financial statements and, accordingly, we express no opinion on it.

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



Tucson, Arizona
December 13, 2013



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**INDEPENDENT AUDITORS' 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 OMB CIRCULAR A-133**

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

Report on Compliance for Each Major Federal Program

We have audited the City of Tucson, Arizona's (the City's) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 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, 2013. The City's major federal programs are identified in the summary of auditors' 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 its federal programs.

Auditors' 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*. Those 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, 2013.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 2013-002, 2013-004, 2013-005, 2013-006, and 2013-008. Our opinion on each major federal program is not modified with respect to these matters.

The City's response to the noncompliance 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.

Report on Internal Control Over Compliance

Management of the City is responsible for establishing 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 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 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 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as items 2013-002, 2013-003, 2013-006, and 2013-007, that we consider to be significant deficiencies.

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.

Purpose of this Report

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 result of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Tucson, Arizona (the "City") as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated December 13, 2013, 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 OMB Circular A-133 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 expenditure of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Purpose of this Report

The Purpose of this report on the schedule of expenditures of federal awards is to identify the federal awards expenditures by federal grantor in compliance with OMB Circular A-133. Accordingly, this report is not suitable for any other purposes.



Tucson, Arizona
March 28, 2014

**CITY OF TUCSON, ARIZONA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2013**

Section I – Summary of Auditors' Results

Financial Statements

The type of auditors' report issued: Unmodified

Internal control over financial reporting:

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

Noncompliance material to financial statements noted? yes no

Federal Awards

Internal control over major programs:

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

Type of auditors' 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 OMB Circular A-133? yes no

Continued

**CITY OF TUCSON, ARIZONA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
Year Ended June 30, 2013**

Section I – Summary of Auditors’ Results (Continued)

Identification of major programs:

| <u>CFDA Number</u> | <u>Name of Federal Program or Cluster</u> |
|--------------------|---|
| 14.218, 14.253 | CDBG – Entitlement Grants Cluster |
| 14.239 | Home Investment Partnership Program |
| 14.256 | Neighborhood Stabilization Program |
| 14.850 | Public and Indian Housing |
| 14.871, 14.879 | Section 8 Housing Vouchers Cluster |
| 14.856 | Lower Income Housing Assistance – Section 8 Rehabilitation |
| 16.710 | Public Safety Partnership and Community Policing Grants |
| 20.500, 20.507 | Federal Transit Cluster |
| 20.519 | Clean Fuels |
| 20.932 | Surface Transportation Discretionary – Grants for Capital Investment (TIGER) |
| 66.468 | Capitalization Grants for Drinking Water State Revolving Funds |

Dollar threshold used to distinguish between
type A and type B programs:

\$3,000,000

Auditee qualified as low-risk auditee?

yes no

CITY OF TUCSON, ARIZONA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
Year Ended June 30, 2013

Section II – Financial Statement Findings

Finding 2013-001 – Significant Deficiency

Condition

Duplicate revenues and receivables were recorded in the Mass Transit Fund as of June 30, 2013. This resulted in an audit adjustment that was recorded by management in the financial statements to properly record revenues and related receivables in accordance with accounting principles generally accepted in the United States of America (US GAAP).

Criteria

Revenues and related receivables should be recorded in accordance with US GAAP.

Effect

Financial statements may be misstated.

Cause

Revenues were recorded a second time when cash was received and the related receivables were not relieved.

Recommendation

We recommend management implement a review procedure to ensure all revenues are properly recorded and receivables relieved when cash is received.

View of Responsible Officials and Corrective Action Plan

In the course of process improvement and automation, a new process was implemented to streamline the invoicing procedures to reduce the need for excessive manual monthly revenue accruals. During the transitional period related to this new implementation, an accrual was posted in error. We believe our streamlined invoicing and approval process will address any related issues in the future. We have also become more familiar with the system automation and are aware of expected postings, which allow us to perform a more accurate reconciliation.

Contact Person

Michael Mason, Finance Administrator - (520) 837-4330

Questioned Costs

None

CITY OF TUCSON, ARIZONA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
Year Ended June 30, 2013

Section III – Federal Award Findings and Questioned Costs Section

Finding 2013-002 – Other Matters and Significant Deficiency

Public and Indian Housing (PIH) - CFDA 14.850

Section 8 Housing Vouchers Cluster (Section 8) - CFDA 14.871 and 14.879

Department of Housing and Urban Development

Condition

Department waiting list policies and procedures were not followed for two programs as follows:

- PIH - 1 of the 40 applicants tested was not properly placed on the waiting list in accordance with the Department's established policies and procedures.
- Section 8 - 2 of 40 tested applicants were removed from the waiting list without proper documentation retained for the reason removed from the waiting list. Therefore, no documentation was retained noting the applicants were provided the opportunity to participate in the program.

Criteria

- PIH - OMB A-133 requires management to follow their own policies and procedures when placing applicants on the waiting list.
- Section 8 - OMB A-133 requires PHA to follow its selection policies when selecting applicants from the waiting list to become participants.

Effect

- PIH – Applicant was placed higher on the waiting list.
- Section 8 - Applicants may be improperly removed from the waiting list.

Cause

- PIH and Section 8 - Management was not aware of the error.

Recommendation

- PIH - We recommend management implement a monitoring control to ensure applicants are properly placed on the waiting list in accordance with policies and procedures.
- Section 8 - We recommend the Department to retain the history of the applicants file to ensure the applicants were provided the opportunity to be admitted to the program in accordance with the Department's applicant selection policies.

View of Responsible Officials and Corrective Action Plan

- PIH – A data entry error by a couple minutes caused one applicant to be placed two positions below where they should have been on the waiting list. That applicant was pulled in the same batch that their waiting list position should have been, so there was no effect on the tenant. Applications are now being accepted electronically through a Yardi Portal, so data entry of receipt time is no longer an issue.
- Section 8 – Documentation of letters sent out to applicants are now being retained electronically, by uploading the letters in .pdf format.

Contact Person

Rick Shear, Community Services Administrator - (520) 837-5348

Questioned Costs

None

CITY OF TUCSON, ARIZONA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
Year Ended June 30, 2013

Section III – Federal Award Findings and Questioned Costs Section (Continued)

Finding 2013-003 – Significant Deficiency

Section 8 Housing Vouchers Cluster (Section 8) - CFDA 14.871 and 14.879
Entitlement Grants Cluster (CDBG) - CFDA 14.218 and 14.253
Department of Housing and Urban Development

Condition

Department lack documentation of review processes for several programs as follows:

- Section 8 - Evidence of a quality control review was not available for inspection for 37 of the 40 items tested.
- CDBG - Unable to verify the review and approval procedure of the final rehabilitation inspected for 1 of the 6 selected.
- Section 8 - Unable to verify who reviewed the enrollment packets for 14 of 40 packets tested.

Criteria

- Section 8 - Housing Assistance Payment (HAP) invoices are created based on the most current approved contract. Quality Control approves the invoice to ensure completeness and accuracy of the HAP.
- CDBG - Final inspection certificates are to be signed and approved by a project coordinator.
- Section 8 - Enrollment packets are reviewed by an agent using a checklist to ensure the eligibility requirements are met.

Effect

- Section 8 - HAP invoices could be paid without appropriate approvals.
- CDBG - The rehabilitation work may not be properly completed.
- Section 8 - Not complying with the Department review procedures over enrollment may result in ineligible individuals in the program.

Cause

- Section 8 - The Department retains a copy of the invoice, however, most quality control approval documents were discarded during the fiscal year. The Department was unaware of the approval process documentation was needed to be retained.
- CDBG - Management was aware of the internal control to have all final inspections signed, this particular instance was an oversight.
- Section 8 - Management was not aware of the error.

Recommendation

- Section 8 - We recommend management retain supporting quality control documentation for the approval of HAP.
- CDBG - We recommend management implement a review control to ensure all final inspection certificates are properly documented.
- Section 8 - We recommend the Department review the processes and controls to ensure the appropriate documentation is maintain to ensure the enrollment packets are reviewed and approved.

CITY OF TUCSON, ARIZONA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
Year Ended June 30, 2013

Section III – Federal Award Findings and Questioned Costs Section (Continued)

View of Responsible Officials and Corrective Action Plan

- CDBG – For the one selection where the final review and approval procedures could not be verified, the final inspection certificate was on file; however, it was missing the inspector's signature. That document has now been verified and signed. We will set in place an additional mechanism whereby all file documents will be rechecked for 'signatures' prior to closing our files.
- Section 8 - Quality control procedures were performed; however, documentation was only kept on file for six months. Effective January 13, 2014, new peer review procedures were established for 50058's #1, 2, 3, 6, and 10. These are the 50058's that affect payments or indicate that a client is eligible for the program. Prior to posting either the weekly or monthly postings, a report is run in YARDI to verify that a different staff member has approved the 50058 than the agent who created it. If the same staff member has both created and approved a 50058, the payment is not processed and a listing of all un-posted payments are distributed to all Section 8 staff, so that the proper approvals can be made. An electronic copy of the report from YARDI is kept to verify that this comparison is being performed, and will be retained for a 3 year period after the end of the fiscal year.

Contact Person

Rick Shear – Community Services Administrator - (520) 837-5348

Tom Ingram – Community Services Manager - (520) 837-5345

Questioned Costs

None

CITY OF TUCSON, ARIZONA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
Year Ended June 30, 2013

Section III – Federal Award Findings and Questioned Costs Section (Continued)

Finding 2013-004 – Other Matters

Neighborhood Stabilization - CFDA 14.256
Department of Housing and Urban Development

Condition

Monthly and annual reports were not submitted to the appropriate agency.

Criteria

Monthly performance reports, monthly obligation and expenditure reports, monthly production timeline reports, and an annual performance report are required to be submitted to Pima County.

Effect

Not in compliance with the grant agreement.

Cause

The principal accountant and project coordinator were unaware of any monthly or annual reporting requirements.

Recommendation

We recommend that management review the grant agreement for all reporting compliance requirements and file all required reports in a timely manner.

View of Responsible Officials and Corrective Action Plan

All Neighborhood Stabilization Program grant agreements with Pima County are currently being amended with a high focus on reporting obligations. Amended contracts will be carefully reviewed to ensure accurate reports are being submitted to Pima County in a timely manner.

Contact Person

Tom Ingram, Community Services Manager - (520) 837-5345

Questioned Costs

None

CITY OF TUCSON, ARIZONA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
Year Ended June 30, 2013

Section III – Federal Award Findings and Questioned Costs Section (Continued)

Finding 2013-005 – Other Matters

Neighborhood Stabilization (NS) - CFDA 14.256
CDBG - Entitlement Grants Cluster (CDBG) - CFDA 14.218 and 14.253
Home Investment Partnership Program (HOME) - CFDA 14.239
Public and Indian Housing (PIH) - CFDA 14.850
Department of Housing and Urban Development

Condition

There is no formal review process for required programs and financial reports. Reports were submitted after the due date, or no documentation was retained to support timely submission as follows:

- NS and CDBG - There is no formal review process of the quarterly performance reports. For reports submitted to Pima County under the Neighborhood Stabilization Program we were unable to determine if the report was timely submitted before or on the due date.
- HOME, PIH, and CDBG - The annual HUD 60002 Section 3 Summary Reports and the December 2012 quarterly FFR report for the Home Investment Partnership Program were submitted after the due date.

Criteria

- NS and CDBG - All reports should be reviewed by someone other than the person compiling the information to ensure the reports are complete, accurate, and in accordance with the program compliance requirements.
- HOME, PIH, and CDBG - The annual HUD 6002, Section 3 Summary Report is due by January 10 and the FFR is due 30 days after the end of the reporting period.

Effect

- NS, HOME, PIH, and CDBG - The reports submitted to the appropriate agencies may not be complete and accurate.

Cause

- NS and CDBG - The department was not aware of the requirement set by OMB A-133, and does not have a formal review policy or control in place.
- HOME, PIH, and CDBG - Lack of staff in the housing department during that period resulted in missing the deadline.

Recommendation

We recommend management implement a review control to ensure reports are accurately submitted to appropriate agencies in a timely manner.

CITY OF TUCSON, ARIZONA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
Year Ended June 30, 2013

Section III – Federal Award Findings and Questioned Costs Section (Continued)

View of Responsible Officials and Corrective Action Plan

- NS and CDBG - Pima County's request for NSP Quarterly Performance Report (QPR) data was by email. At the time we didn't believe that our informal response in an email would be considered to be incorrect, so long as Pima County received the required information requested. Pima County was satisfied to receive our information in a timely manner. Unfortunately, not all email communications were kept to show proof of timely submission. New processes on reviewing, submitting and archiving are in the works now.
- HOME, PIH, and CDBG - With regards to the HUD 60002, Section 3 Summary Reports, reporting has been late as our staff has worked hard to get the most accurate complete reports. Timely information from contractors has been an issue, and we will continue to emphasize the importance in our procurement processes.

The department will develop a centralized, formal reporting and approval system. The goal of the system will be to document the informal review and approval processes currently in place, alleviate gaps when staffing changes, and provide a wider, more transparent access to the status of our required reporting. The system will be implemented by the end of FY 2014.

Contact Person

Tom Ingram, Community Services Manager - (520) 837-5348
Tina Tellez, Community Services Administrator - (520) 791-4171

Questioned Costs

None

CITY OF TUCSON, ARIZONA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
Year Ended June 30, 2013

Section III – Federal Award Findings and Questioned Costs Section (Continued)

Finding 2013-006 – Other Matters and Significant Deficiency

CDBG - Entitlement Grants Cluster - CFDA 14.218 and 14.253
Home Investment Partnership Program - CFDA 14.239
Department of Housing and Urban Development

Condition

For 2 of the 7 subrecipients tested, management received financial statement audits as part of the monitoring process, however, there was no follow up with the recipients to determine whether an OMB A-133 audit was performed. There was one instance in which the OMB A-133 audit was submitted late. In addition, there was no monitoring performed under the Home Investment Partnership Program.

Criteria

Monitoring of subrecipients should be properly performed by management in accordance with federal award requirements.

Effect

Non-compliance with federal award requirements.

Cause

Management was not aware of the error.

Recommendation

We recommend management implement a review control to ensure all subrecipient awards are properly monitored in accordance with federal award agreements.

View of Responsible Officials and Corrective Action Plan

New processes are being implemented to ensure that sub-recipients are having A-133 performed. We were unable to complete on-site HOME monitoring due to change over of staff. Only one Project Coordinator was assigned to the HOME program, NSP1, NSP2 and NSP3 grants making the scheduling time for monitoring very difficult. Monitoring procedures are being reviewed and an additional staff member in this area is now on board, so that on-site monitoring will be able to resume.

Contact Person

Tom Ingram, Community Services Manager - (520) 837-5345

Questioned Costs

None

CITY OF TUCSON, ARIZONA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
Year Ended June 30, 2013

Section III – Federal Award Findings and Questioned Costs Section (Continued)

Finding 2013-007 – Significant Deficiency

Capitalization Grants for Drinking Water State Revolving Funds - CFDA 66.468
Environmental Protection Agency

Surface Transportation - Discretionary Grants for Capital Investment (TIGER) - CFDA 20.932
Federal Transit Cluster - CFDA 20.500 and 20.507
Department of Transportation

CDBG - Entitlement Grants Cluster - CFDA 14.218 and 14.253
Home Investment Partnership Program - CFDA 14.239
Department of Housing and Urban Development

Condition

For 16 of 60 certified payrolls tested, we noted no evidence of review by the Department Compliance Officer. For 1 of the 60 certified payrolls tested we were unable to verify if the payrolls were submitted timely.

Criteria

Department procedures require the certified payrolls be date stamped when received and reviewed by the compliance officer for compliance with the approved local wage decision issued by the Department of Labor.

Effect

Contractors may not be paying workers the appropriate wages required by the local wage decision and payments to contractors may be improperly released.

Cause

The department was not aware of the error.

Recommendation

We recommend the department review internal control policies and procedures to ensure that appropriate documentation is obtained for timely submittals and that review procedures be documented.

CITY OF TUCSON, ARIZONA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
Year Ended June 30, 2013

Section III – Federal Award Findings and Questioned Costs Section (Continued)

View of Responsible Officials and Corrective Action Plan

The City's Department of Procurement recognizes the importance of the Davis Bacon contract compliance role on federally funded projects and is dedicated to ensuring all the required documents are received and reviewed in a timely manner. Since September 2012, the City's Department of Procurement has had four Davis Bacon contract compliance officers. During this period, there have been times with no coverage in the compliance area while the City located a qualified temporary employee and/or followed a recruitment processes to hire a permanent individual for the position. Prior to September 2012, the City's Davis Bacon compliance officer had been in that role for over 20 years and ensured the DBRA requirements were always met. Due to his unexpected leave of absence and ultimate retirement, the City realized that we were lacking documented policies and procedures and internal controls regarding the Davis Bacon and Related Acts (DBRA) compliance activities. The payrolls identified in the audit findings as deficient were those received during the transition of the contract compliance officers.

In 2013, the Department of Procurement developed a Contract Compliance Officer Standard Operating Procedure Manual. This manual addresses activities of the contract compliance officer, the departmental project managers and the contractors. Additionally, we began tracking all federal projects using an excel spreadsheet to track the receipt and review process for each certified payroll by project and contractor.

On November 1, 2013, the City hired Joshua Garcia as the permanent contract compliance officer. Mr. Garcia has extensive experience in the construction field and previously owned a metal works company that performed work on federally funded projects. With that he brings a unique perspective to the position. In addition to his vast knowledge of the DBRA, he has practical experience submitting certified payrolls and easily is able to work closely with our internal customers and the contractors. He is able to speak the right language to the appropriate audience.

Since his arrival, Mr. Garcia has focused on ensuring our current and previous projects are in compliance. He is not one to accept the status quo and has worked very hard to understand the processes recently created and improve upon them. He has created standardized forms and specific instruction for DBRA certified payroll review. The standardized forms will be utilized by our contractor's when working on federally funded City projects and will streamline the review process for our compliance officer. The DBRA certified payroll review instructions will allow the City's contracting staff or others to assist in reviewing certified payrolls if our contract compliance officer is out for a period of time thus ensuring the City continues to be in compliance with the federal requirements.

CITY OF TUCSON, ARIZONA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
Year Ended June 30, 2013

Section III – Federal Award Findings and Questioned Costs Section (Continued)

View of Responsible Officials and Corrective Action Plan (Continued)

To ensure payrolls are being received timely, Mr. Garcia has created a reporting feature linked to our existing Excel spreadsheet which offers real time status if a certified payroll is "current" or "late". This will allow our department to run a weekly report, identify any late payrolls and notify the prime contractor and/or subcontractor of the missing payrolls.

Based upon the process improvements made, the City's Department of Procurement feels confident that future payroll audits will result in no findings in these areas.

Contact Person

Victoria Cortinas, Contract Administrator, Procurement Department - (520) 837-4140

Questioned Costs

None

**CITY OF TUCSON, ARIZONA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
Year Ended June 30, 2013**

Section III – Federal Award Findings and Questioned Costs Section (Continued)

Finding 2013-008 – Other Matters

Public Safety Partnership and Community Grants – CFDA 16.710
Department of Justice

Condition

The Federal Financial Reports (FFR) for March 2013 grant number 2010-UL-WX-0027 did not agree to the general ledger by \$37,176. Therefore, the quarterly drawdown was overstated.

Criteria

The FFR balances should agree or be reconciled to the general ledger and supporting documentation.

Effect

Inaccurate report was filed and the quarterly drawdown for March 2013 was overstated.

Cause

Management was not aware of the error.

Recommendation

We recommend management implement a review control to ensure all FFRs are properly supported and reconciled to the general ledger.

View of Responsible Officials and Corrective Action Plan

City Finance and Police Department staffs will review the current process and make necessary revisions to ensure all FFRs are reconciled to the general ledger and have the proper supporting documents

Contact Person

Richard E. Prater, Management Coordinator, Tucson Police Department - (520) 837-7784
Michael Mason, Finance Administrator - (520) 837-4330

Questioned Costs

None

CITY OF TUCSON, ARIZONA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
Year Ended June 30, 2013

Section IV – Prior Year Federal Award Findings and Questioned Costs

Finding 2012-02 – Significant Deficiency

Federal Transit Cluster
CFDA 20.500 and 20.507
Department of Transportation

Condition

The City Department of Transportation does not formally review the milestone progress reports.

Criteria

All reports should be reviewed other than the person compiling the information to ensure the reports are complete, accurate, and in accordance the program compliance requirements.

Effect

Reports submitted to the appropriate agencies may not be complete and accurate.

Cause

The Department was not aware of the requirement set by OMB A-133, and does not have a formal review policy or control in place.

Recommendation

We recommend the transportation department implement a review control to ensure all reports submitted to the appropriate agencies are complete and accurate.

View of Responsible Officials and Corrective Action Plan

All milestone reports are reviewed in accordance with OMB A-133; current process is most efficient and effective use of resources, wherein project managers provide milestone reports and grants specialist reviews monitors and processes data into the TEAM reporting system.

Questioned Costs

None

Current Status

Corrected.

CITY OF TUCSON, ARIZONA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
Year Ended June 30, 2013

Section IV – Prior Year Federal Award Findings and Questioned Costs (Continued)

Finding 2012-03 – Significant Deficiency

Federal Transit Cluster

CFDA 20.500 and 20.507

Highway Planning and Construction – CFDA 20.205

Surface Transportation – Discretionary Grants for Capital Investment (TIGER) – CFDA 20.932

Department of Transportation

Condition

The City Department of Transportation takes an annual physical inventory of equipment and real property at the department level. However, equipment and real property purchased with federal awards are not consistently identified as federal program purchases. Additions or deletions are not consistently tracked by source (federal).

Criteria

OMB A-133 requires that all equipment and real property purchased with federal awards to be inventoried at a minimum of two years and reconciled to the equipment records.

Effect

Equipment and real property is not easily identified by source.

Cause

The Department was not aware of the requirement.

Recommendation

We recommend the Department conduct a physical inventory based on the individual federal program or at the minimum, by federal agency, and reconcile the inventory to the equipment records and the City annual department inventory.

View of Responsible Officials and Corrective Action Plan

The City Accounting and Transportation staff had established new procedures, effective with fiscal year 2012, to add the award number, percent of federal participation, location and asset condition to the City's fixed asset system. The new procedures are implemented for new asset purchases and current assets will be changed as soon as possible.

Questioned Costs

None

Current Status

Corrected.

CITY OF TUCSON, ARIZONA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
Year Ended June 30, 2013

Section IV – Prior Year Federal Award Findings and Questioned Costs (Continued)

Finding 2012-04 – Significant Deficiency

Federal Transit Cluster
CFDA 20.500 and 20.507
Highway Planning and Construction – CFDA 20.205
Surface Transportation – Discretionary Grants for Capital Investment (TIGER) – CFDA 20.932
Department of Transportation

Home Investment Partnership Program
CFDA 14.239
Department of Housing

Condition

There is no monitoring control in place to ensure all certified payrolls are received from contractors in a timely manner.

Criteria

2 CFR part 3 subpart D requires the Department to put in place internal control procedures for monitoring of contractors on a weekly basis for contractors subject to the Davis-Bacon Act requirements.

Effect

Contractors may not be complying with Davis-Bacon required wage determinations.

Cause

An experienced staff was responsible for monitoring the payrolls. However, the procurement department was not aware that this documentation had to be kept to ensure that the payrolls are being submitted in a timely manner.

Recommendation

We recommend the department implement a monitoring control to ensure all payrolls are submitted in a timely as required by OMB A-133.

View of Responsible Officials and Corrective Action Plan

The City has recently implemented an Excel tracking database where the incoming project certified payrolls are recorded to ensure receipt of all applicable payrolls are received on the project. The Contract Compliance Officer (CCO) reviews the database on a regular basis and again at time of payment estimate submission to ensure all payrolls are received to date on the project.

Questioned Costs

None

Current Status

Corrected.

CITY OF TUCSON, ARIZONA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
Year Ended June 30, 2013

Section IV – Prior Year Federal Award Findings and Questioned Costs (Continued)

Finding 2012-05 – Significant Deficiency

Surface Transportation – Discretionary Grants for Capital Investment (TIGER) – CFDA 20.932
Department of Transportation

Condition

Costs not allowed by the program were charged to the program.

Criteria

Only allowable costs should be charged to the program.

Effect

Not complying with OMB A-133 requirement.

Cause

The error was due to an input error by a staff that caused the charge to the program.

Recommendation

We recommend the department implement a review controls to ensure all charges to the program are complete, accurate, and allowable in accordance with the program requirements.

View of Responsible Officials and Corrective Action Plan

The Transportation Department has a review process in effect where the project manager submits payments that are reviewed and approved by a staff assistant and finance administrator. A closer review of supporting documentation will be accomplished. A correction to the grant was made.

Questioned Costs

None

Current Status

Corrected.

CITY OF TUCSON, ARIZONA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
Year Ended June 30, 2013

Section IV – Prior Year Federal Award Findings and Questioned Costs (Continued)

Finding 2012-06 – Significant Deficiency

Federal Transit Cluster
CFDA 20.500 and 20.507
Department of Transportation

Condition

For 3 of 40 certified payrolls tested, we noted no evidence of review by the Department Compliance Officer.

Criteria

Department procedures require the certified payrolls to be date stamped when received and reviewed by the compliance officer.

Effect

Contractors may not be paying workers the appropriate wages required by the local wage decision.

Cause

The department was not aware of the error.

Recommendation

We recommend the department review internal control policies and procedures to ensure the appropriate documentation is obtained for timely submittals and review procedures be documented.

View of Responsible Officials and Corrective Action Plan

The City's Department of Procurement recognizes the importance of timely reviewing the certified payroll submissions. It is our standard practice to review all payroll submissions within 1 to 2 weeks. Over the past year, the role of the contract compliance officer has been in somewhat a period of flux. Our full time Contract Compliance Officer (CCO) has been out on medical leave since September and was out sporadically before that due to health issues. We currently have a temporary person, Ralph Estrada, in that role; however, Mr. Estrada is the second temporary employee we have had since September. Due to that, some of the previous payrolls received were not reviewed within our normal review time line. The City is currently in a recruitment process to hire a new permanent contract compliance officer. We expect to have that person on board by the beginning of June. In order to ensure compliance and consistency, the City will begin written policy and procedures for this program. We hope to have those finalized by end of summer.

Questioned Costs

None

Current Status

Unresolved. See current year finding: 2013-007.

CITY OF TUCSON, ARIZONA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
Year Ended June 30, 2013

Section IV – Prior Year Federal Award Findings and Questioned Costs (Continued)

Finding 2012-07 – Significant Deficiency

Federal Transit Cluster

CFDA 20.500 and 20.507

Highway Planning and Construction – CFDA 20.205

Surface Transportation – Discretionary Grants for Capital Investment (TIGER) – CFDA 20.932

Department of Transportation

Condition

There is no review control in place to ensure exempt employee's time is being properly recorded to the appropriate federal program.

Criteria

All timecards or time logs should be reviewed by someone other than the employee compiling the information to ensure the time is being allocated to the appropriate federal program.

Effect

Time charged to federal programs may not be complete and accurate.

Cause

The department was not aware of the requirement for exempt employees.

Recommendation

We recommend the Transportation Department implement a review control to ensure all exempt employee's time is properly charged to the appropriate federal program.

View of Responsible Officials and Corrective Action Plan

The Department monitors hours charged to federal programs through the use of labor distribution reports. All employees, including exempt, charging time to federal programs submit a time worked record that is reviewed and approved by both immediate supervisor and senior management staff. While senior management staff submit time worked records, they are not approved by other senior management staff.

Questioned Costs

None

Current Status

Corrected.

CITY OF TUCSON, ARIZONA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
Year Ended June 30, 2013

Section IV – Prior Year Federal Award Findings and Questioned Costs (Continued)

Finding 2012-08 – Significant Deficiency

Home Investment Partnership Program – CFDA 14.239
Department of Housing and Urban Development

Condition

Certain information reported in the Consolidated Annual Performance and Evaluation report (CAPER) could not be verified with supporting records.

Criteria

Reports should be supported by applicable accounting or performance records.

Effect

Report submitted to the appropriate agencies may not be complete and accurate.

Cause

The department was not aware of the error.

Recommendation

We recommend the Department retain all applicable accounting or performance records related to the CAPER.

View of Responsible Officials and Corrective Action Plan

The department will develop and implement written procedures to ensure that both project and financial data reported in the CAPER are reconciled and retained.

Questioned Costs

None

Current Status

Corrected.

**CITY OF TUCSON, ARIZONA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
Year Ended June 30, 2013**

Section IV – Prior Year Federal Award Findings and Questioned Costs (Continued)

Finding 2012-09 – Significant Deficiency

Public and Indian Housing – CFDA 14.850

Department of Housing and Urban Development

Condition

1 of the 40 enrollment packets tested was not reviewed.

Criteria

Enrollment packets are completed by an agent and reviewed by a manager.

Effect

Not complying with the Department review procedures over enrollment may result in ineligible persons being enrolled or paying incorrect rents.

Cause

The Department experienced a shortage in staff.

Recommendation

We recommend the Department review processes and controls that consider staff shortages to ensure all enrollment packets are complete and accurate.

View of Responsible Officials and Corrective Action Plan

During the audit of 1 of 40 tenant files, it was noted that the move-in packet was missing a review signature. At the time the tenant moved in, the Housing Management Division only had one staff member in the Fairmount office who would not be able to review their own work. When the file was brought forward by the auditor, we noted that it had been reviewed by a Supervisor at the main office, but the Eligibility Checklist with file approval had been removed from the file. In order to retain this documentation in the files, a review signature line was added to the Eligibility Certification and approved. The move in packet has also been reviewed and signed as appropriate.

Questioned Costs

None

Current Status

Corrected.

CITY OF TUCSON, ARIZONA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
Year Ended June 30, 2013

Section IV – Prior Year Federal Award Findings and Questioned Costs (Continued)

Finding 2012-10 – Significant Deficiency

Section 8 Housing Choice Vouchers – CFDA 14.871 and 14.879
Department of Housing and Urban Development

Condition

Tenant rent was incorrectly calculated for 1 of 40 tenant rents tested.

Criteria

24 CFR part 5 subpart F requires the public housing authority to determine income eligibility and calculate the tenant's rent payment using the documentation from third-party verification.

Effect

Tenant paying an incorrect rent.

Cause

The department was not aware of the error.

Recommendation

We recommend the department implement a review procedure to ensure all tenants rents are complete and accurate.

View of Responsible Officials and Corrective Action Plan

Staff inadvertently used the prior year SSI while calculating income thereby under counting income by a gross amount of \$84.00. This resulted in a \$24.00 error. Proper documentation is in the file and the Public Housing Authority will use its earned administration funds to make the HAP fund whole.

Questioned Costs

None

Current Status

Corrected.

CITY OF TUCSON, ARIZONA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
Year Ended June 30, 2013

Section IV – Prior Year Federal Award Findings and Questioned Costs (Continued)

Finding 2012-11 – Other Matter

Federal Transit Cluster

CFDA 20.500 and 20.507

Surface Transportation – Discretionary Grants for Capital Investment (TIGER) – CFDA 20.932

Department of Transportation

Public and Indian Housing – CFDA 14.850

Home Investment Partnership Program – CFDA 14.239

Department of Housing and Urban Development (HUD)

Condition

The SF-425, Federal Financial Reports (FFR) for September 2011 and the annual HUD 6002, Section 3 Summary Report were submitted after the due date. In addition, we were unable to determine if certain FFRs were reviewed by management.

Criteria

The FFR reports are due 30 days after the end of the quarter and required to be reviewed by either the accounting manager or supervisor to ensure the reports are complete and accurate. The annual HUD 6002, Section 3 Summary Report is due by January 10.

Effect

Inaccurate reports may be filed.

Cause

A lack of staff in the accounting and the housing department during that period resulted in missing the deadline. The accounting department did not review some of the FFRs as they were reviewing the process.

Recommendation

We recommend the City implement a process and a control to ensure all reports are submitted in a timely basis and are reviewed by the appropriate individual timely to ensure the reports are complete and accurate.

View of Responsible Officials and Corrective Action Plan

Report was missed due to a miscommunication of 'grace period'. The City staff contacted the FTA grant manager to seek guidance of how to submit the missed report. The FTA grant manager provided guidance to file the report at the next quarterly submission. Data input sheets were initialed by the reviewer.

Questioned Costs

None

Current Status

Corrected.

City of Tucson, Arizona
SEFA Expense by CFDA
for Fiscal Year Ending June 30, 2013

| Fund | Type | CFDA | Agency | Program Title | Grantor | Award Number | Award | Current Expenditures | Pass-Through |
|--|---------------|--------|--------|---|---------------------------------------|---------------------|-----------|----------------------|--------------|
| Department of Agriculture (USDA) | | | | | | | | | |
| 002 | Subrecipient | 10.664 | USDA | Cooperative Forestry Assistance | From AZ State Forestry Division | CCG10-002 | 14,820 | 4,125 | - |
| | | | | | 10.664 | | 10.664 | 4,125 | - |
| Total Department of Agriculture (USDA) | | | | | | | 14,820 | 4,125 | - |
| Department Housing Urban Development | | | | | | | | | |
| CDBG - Entitlement Grants Cluster | | | | | | | | | |
| 025 | Direct | 14.218 | HUD | Community Development Block Grants/Entitlement | - | B-08-MN-04-0507 | 7,266,911 | 649,531 | - |
| 025 | Direct | 14.218 | HUD | (ARRA) Community Development Block Grants/Entitlement | - | B11-MN-04-0507 | 2,063,771 | 1,340,608 | - |
| 025 | Direct | 14.218 | HUD | Community Development Block Grants/Entitlement | - | B-11-MC-040505 | 5,597,524 | 4,780,969 | - |
| 025 | Direct | 14.218 | HUD | Community Development Block Grants/Entitlement | - | B-12-MC-040505 | 5,104,483 | 1,202,146 | - |
| | | | | 14.218 | | 14.218 | | 7,953,254 | - |
| 025 | ARRA Direct | 14.253 | HUD | (ARRA) CDBG Entitlement Grants | - | B-09-MY-040505 | 1,587,108 | 502,966 | 229,999 |
| | | | | 14.253 | | 14.253 | | 502,966 | 229,999 |
| Total CDBG - Entitlement Grants Cluster | | | | | | | | 8,456,220 | |
| 076 | Direct | 14.231 | HUD | Emergency Solutions Grants Program | - | E11MCD40505 | 424,973 | 18,580 | - |
| 076 | Direct | 14.231 | HUD | Emergency Solutions Grants Program | - | E12MCD40505 | 484,731 | 249,902 | - |
| | | | | 14.231 | | 14.231 | | 266,492 | - |
| 076 | Direct | 14.235 | HUD | Supportive Housing Program | - | AZ0025B9T011004 | 741,272 | 717,206 | - |
| 076 | Direct | 14.235 | HUD | Supportive Housing Program | - | AZ0029B9T011004 | 60,385 | 60,374 | - |
| 076 | Direct | 14.235 | HUD | Supportive Housing Program | - | AZ0038B9T011004 | 91,037 | 71,236 | - |
| 076 | Direct | 14.235 | HUD | Supportive Housing Program | - | AZ0038L9T011205 | 130,905 | 28,440 | - |
| 076 | Subrecipient | 14.235 | HUD | Supportive Housing Program | From Southern AZ Aids Foundation PHOP | AZ01B001001 | 93,593 | 122,279 | - |
| | | | | 14.235 | | 14.235 | | 999,535 | - |
| 076 | Direct | 14.238 | HUD | Shelter Plus Care | - | AZ0106C9T011003 | 327,000 | 312,623 | - |
| 076 | Direct | 14.238 | HUD | Shelter Plus Care | - | AZ0044C9T011004 | 842,328 | 747,398 | - |
| 076 | Direct | 14.238 | HUD | Shelter Plus Care | - | AZ0044L9T011205 | 883,363 | 118,120 | - |
| 076 | Direct | 14.238 | HUD | Shelter Plus Care | - | AZ0045C9T011004 | 334,680 | 324,610 | - |
| | | | | 14.238 | | 14.238 | | 1,502,761 | - |
| 074 | Direct | 14.239 | HUD | Home Investment Partnerships Program | - | M06-DC040229 | 4,033,119 | 500 | - |
| 074 | Direct | 14.239 | HUD | Home Investment Partnerships Program | - | M09-DC040229 | 4,464,677 | 11,170 | - |
| 074 | Direct | 14.239 | HUD | Home Investment Partnerships Program | - | M10-DC040229 | 4,422,522 | 2,968,588 | - |
| 074 | Direct | 14.239 | HUD | Home Investment Partnerships Program | - | M11-DC040229 | 3,912,311 | 611,676 | - |
| 074 | Direct | 14.239 | HUD | Home Investment Partnerships Program | - | M12-DC040229 | 2,484,633 | 1,632,024 | - |
| | | | | 14.239 | | 14.239 | | 5,222,158 | - |
| 078 | Direct | 14.244 | HUD | Housing Opportunities for Persons with AIDS | - | AZH-11-F002 | 453,761 | 51,298 | - |
| 078 | Direct | 14.244 | HUD | Housing Opportunities for Persons with AIDS | - | AZH-12-F002 | 459,084 | 375,754 | - |
| 078 | Subrecipient | 14.244 | HUD | Housing Opportunities for Persons with AIDS | From Pima County HOPWA | 01-39-T-160602-0602 | 234,326 | 303,937 | - |
| | | | | 14.244 | | 14.244 | | 730,987 | - |
| 025 | ARRA Indirect | 14.256 | HUD | (ARRA) Neighborhood Stabilization Program | Pima County | 02-70-T-142836-0410 | 4,820,207 | 1,065,929 | 293,258 |
| | | | | 14.256 | | 14.256 | | 1,065,928 | 293,258 |
| 076 | ARRA Direct | 14.257 | HUD | (ARRA) Homelessness Prevention and Re-Housing | From Pima County HOPWA | S09MY040505 | 2,533,070 | 26,217 | - |
| 076 | ARRA Subrect | 14.257 | HUD | (ARRA) Homelessness Prevention and Re-Housing | From Pima County HPRPPC | S09MY040505 | 1,063,430 | 9,732 | - |
| | | | | 14.257 | | 14.257 | | 35,949 | - |
| 110 | Direct | 14.850 | HUD | Public and Indian Housing | - | AZ004-300110120 | 509,981 | 250,385 | - |

| Fund | Type | CFDA | Agency | Program Title | Grantor | Award Number | Award | Current Expenditures | Pass-Through | | |
|---|--------|--------|--------|--|---------|-----------------|--------------------|----------------------|----------------|------------|--|
| 110 | Direct | 14.850 | HUD | Public and Indian Housing | - | AZ004-30011013D | 287,270 | 215,453 | - | | |
| 111 | Direct | 14.850 | HUD | Public and Indian Housing | - | AZ004-40011112D | 672,893 | 336,305 | - | | |
| 111 | Direct | 14.850 | HUD | Public and Indian Housing | - | AZ004-40011113D | 362,047 | 271,535 | - | | |
| 112 | Direct | 14.850 | HUD | Public and Indian Housing | - | AZ004-50011212D | 837,218 | 418,432 | - | | |
| 112 | Direct | 14.850 | HUD | Public and Indian Housing | - | AZ004-50011213D | 470,379 | 352,784 | - | | |
| 113 | Direct | 14.850 | HUD | Public and Indian Housing | - | AZ004-60011312D | 778,887 | 389,280 | - | | |
| 113 | Direct | 14.850 | HUD | Public and Indian Housing | - | AZ004-60011313D | 431,547 | 323,680 | - | | |
| 114 | Direct | 14.850 | HUD | Public and Indian Housing | - | AZ004-00004813D | 1,229,238 | 614,360 | - | | |
| 114 | Direct | 14.850 | HUD | Public and Indian Housing | - | AZ004-00004813D | 733,328 | 549,996 | - | | |
| 115 | Direct | 14.850 | HUD | Public and Indian Housing | - | AZ004-10011512D | 122,169 | 61,059 | - | | |
| 115 | Direct | 14.850 | HUD | Public and Indian Housing | - | AZ004-10011513D | 71,070 | 53,303 | - | | |
| 116, 117 | Direct | 14.850 | HUD | Public and Indian Housing | - | AZ004-00006012D | 337,645 | 168,752 | - | | |
| 117 | Direct | 14.850 | HUD | Public and Indian Housing | - | AZ004-00006112D | 233,123 | 116,512 | - | | |
| 117 | Direct | 14.850 | HUD | Public and Indian Housing | - | AZ004-00006113D | 312,492 | 234,369 | - | | |
| 118 | Direct | 14.850 | HUD | Public and Indian Housing | - | AZ004-00604012D | 152,310 | 76,123 | - | | |
| 118 | Direct | 14.850 | HUD | Public and Indian Housing | - | AZ004-00604013D | 87,563 | 85,572 | - | | |
| 119 | Direct | 14.850 | HUD | Public and Indian Housing | - | AZ004-00006512D | 73,427 | 38,688 | - | | |
| 119 | Direct | 14.850 | HUD | Public and Indian Housing | - | AZ004-00006513D | 48,032 | 38,024 | - | | |
| 120 | Direct | 14.850 | HUD | Public and Indian Housing | - | AZ004-70012012D | 189,730 | 94,325 | - | | |
| 120 | Direct | 14.850 | HUD | Public and Indian Housing | - | AZ004-70012013D | 144,585 | 108,439 | - | | |
| | | | | | 14.850 | | | 4,773,466 | - | | |
| 073 | Direct | 14.856 | HUD | Lower Income Housing Assistance - Section B | - | AZ004-MOD I | 17,201 | 14,276 | - | | |
| 073 | Direct | 14.856 | HUD | Lower Income Housing Assistance - Section B | - | AZ004-MOD II | 160,943 | 149,034 | - | | |
| 073 | Direct | 14.856 | HUD | Lower Income Housing Assistance - Section B | - | AZ004-MOD III | 263,099 | 262,963 | - | | |
| | | | | | 14.856 | | | 426,273 | - | | |
| 078 | Direct | 14.870 | HUD | Resident Opportunity and Supportive Services | - | AZ004RPS048A010 | 240,000 | 75,009 | - | | |
| | | | | | 14.870 | | | 75,009 | - | | |
| | | | | Housing Voucher Cluster | | | | | | | |
| 073 | Direct | 14.871 | HUD | Section 8 Housing Choice Vouchers | - | AZ004-TUC | 29,982,420 | 32,762,860 | - | | |
| 073 | Direct | 14.871 | HUD | Section 8 Housing Choice Vouchers | - | AZ004-FSS | 145,623 | 148,120 | - | | |
| 073 | Direct | 14.871 | HUD | Section 8 Housing Choice Vouchers | - | AZ033-PIMA | 5,495,440 | 5,861,930 | - | | |
| | | | | | 14.871 | | | 38,770,910 | - | | |
| 073 | Direct | 14.879 | HUD | Mainstream Vouchers | - | AZ033-MS | 227,908 | 216,923 | - | | |
| | | | | | 14.879 | | | 216,923 | - | | |
| | | | | Total Housing Voucher Cluster | | | | | | 38,987,833 | |
| | | | | CFP Cluster | | | | | | | |
| ALL | Direct | 14.872 | HUD | Public Housing Capital Fund | - | AZ20P004501-11 | 1,558,855 | 786,737 | - | | |
| ALL | Direct | 14.872 | HUD | Public Housing Capital Fund | - | AZ20P004501-12 | 1,351,498 | 762,188 | - | | |
| | | | | | 14.872 | | | 1,528,925 | - | | |
| | | | | Total CFP Cluster | | | | | | 1,528,925 | |
| 078 | Direct | 14.877 | HUD | Public Housing Family Self-Sufficiency Resident | - | AZ004RFS178A011 | 68,880 | 75,031 | - | | |
| | | | | | 14.877 | | | 75,031 | - | | |
| 122 | Direct | 14.900 | HUD | Lead-Based Paint Hazard Control In Privately-Owned | - | AZLH051612 | 2,480,000 | 573,898 | - | | |
| | | | | | 14.900 | | | 573,898 | - | | |
| Total Department Housing Urban Development | | | | | | | 105,030,002 | 64,722,455 | 523,257 | | |

| Fund | Type | CFDA | Agency | Program Title | Grantor | Award Number | Award | Current Expenditures | Pass-Through |
|---|--------------|--------|--------|---|--|------------------------------|------------|----------------------|--------------|
| Department of the Interior | | | | | | | | | |
| 002 | Subrecipient | 15.904 | DOI | Historic Preservation Fund Grants-In-Aid | From AZ State Historic Preservation Office | 04-12-21707/AZ-12-01 | 10,000 | 3,360 | - |
| | | | | | 15.904 | 15.904 | | 3,360 | - |
| Total Department of the Interior | | | | | | | 10,000 | 3,360 | - |
| Department of Justice | | | | | | | | | |
| 002 | Direct | 16.013 | DOJ | Violence Against Women Court Training/Improvement | | 2012-WC-AX-0006 | 430,899 | 29,391 | - |
| | | | | | 16.013 | 16.013 | | 29,391 | - |
| 002 | Subrecipient | 16.523 | DOJ | Juvenile Accountability Block Grants | From AZ Governor's Community Policy Office | JB-CSG-07-8274-01 | 29,889 | 1,010 | - |
| 002 | Subrecipient | 16.523 | DOJ | Juvenile Accountability Block Grants | From AZ Governor's Office Children, Youth & Families | JB-CSG-12-2368-11 | 29,947 | 21,066 | - |
| 002 | Subrecipient | 16.523 | DOJ | Juvenile Accountability Block Grants | From AZ Governor's Office Children, Youth & Families | JB-CSG-13-3385-08 | 31,369 | 15,460 | - |
| | | | | | 16.523 | 16.523 | | 37,536 | - |
| 002 | Subrecipient | 16.543 | DOJ | Missing Children's Assistance | From Arizona Internet Crimes Against Children Task Force | 2012-MC-FX-K008 | 6,417 | 8,394 | - |
| | | | | | 16.543 | 16.543 | | 8,394 | - |
| 002 | Subrecipient | 16.554 | DOJ | National Criminal History Improvement Program | From AZ Criminal Justice Commission | NCP11-12-001 | 29,232 | 29,232 | - |
| | | | | | 16.554 | 16.554 | | 29,232 | - |
| 002 | Direct | 16.585 | DOJ | Drug Court Discretionary Grant Program | | 2010-DD-BX-0584 | 400,000 | 18,179 | - |
| | | | | | 16.585 | 16.585 | | 18,179 | - |
| 002 | Subrecipient | 16.609 | DOJ | Project Safe Neighborhoods | From Arizona Criminal Justice Commission | PSN-12-008 | 16,088 | 12,488 | - |
| 002 | Subrecipient | 16.609 | DOJ | Project Safe Neighborhoods | From Drug Enforcement Administration | DEA Investigative Task Force | 16,903 | 3,587 | - |
| | | | | | 16.609 | 16.609 | | 16,066 | - |
| 000 | Direct | 16.710 | DOJ | Public Safety Partnership/Community Policing | | 2010-LJL-WX-0027 | 12,375,850 | 3,605,313 | - |
| 002 | Direct | 16.710 | DOJ | Public Safety Partnership/Community Policing | | 2011-LJL-WX-0001 | 6,187,850 | 827,456 | - |
| 002 | Direct | 16.710 | DOJ | Public Safety Partnership/Community Policing | | 2009-CK-WX-0136 | 200,000 | 11,523 | - |
| 002 | Direct | 16.710 | DOJ | Public Safety Partnership/Community Policing | | 2009-CK-WX-0490 | 500,000 | 209,125 | - |
| 002 | Direct | 16.710 | DOJ | Public Safety Partnership/Community Policing | | 2010CSWX0005 | 385,492 | 141,445 | - |
| | | | | | 16.710 | 16.710 | | 4,784,862 | - |
| 002 | Subrecipient | 16.727 | DOJ | Enforcing Underage Drinking Laws Program | From AZ Governor's Office of Highway Safety | 2012-DOJ-021 | 20,000 | 19,853 | - |
| | | | | | 16.727 | 16.727 | | 19,853 | - |
| JAG Program Cluster | | | | | | | | | |
| 002 | Subrecipient | 16.738 | DOJ | Edward Byrne Memorial Justice Assistance | From AZ Criminal Justice Commission | PL-08-060 | 265,737 | 265,737 | - |
| 002 | Direct | 16.738 | DOJ | Edward Byrne Memorial Justice Assistance | | 2008-DJ-BX-0403 | 203,286 | 105 | - |
| 002 | Direct | 16.738 | DOJ | Edward Byrne Memorial Justice Assistance | | 2009-DJ-BX-1239 | 705,003 | 23,677 | - |
| 002 | Direct | 16.738 | DOJ | Edward Byrne Memorial Justice Assistance | | 2010-DJ-BX-0932 | 619,078 | 163,890 | - |
| 002 | Subrecipient | 16.738 | DOJ | Edward Byrne Memorial Justice Assistance | From Pima County | 2011-JD-BX-3033 | 473,547 | 328,727 | - |
| 002 | Subrecipient | 16.738 | DOJ | Edward Byrne Memorial Justice Assistance | From Arizona Criminal Justice Commission | DC-13-024 | 787,010 | 831,542 | - |
| 002 | Subrecipient | 16.738 | DOJ | Edward Byrne Memorial Justice Assistance | From Arizona Criminal Justice Commission | DC-13-020 | 68,896 | 28,521 | - |
| 002 | Subrecipient | 16.738 | DOJ | Edward Byrne Memorial Justice Assistance | From Arizona Criminal Justice Commission | 2012-DJ-BX-0877 | 377,901 | 177,978 | - |
| | | | | | 16.738 | 16.738 | | 1,817,977 | - |
| 000 | ARRA Subrecd | 16.803 | DOJ | (ARRA) Edward Byrne Memorial Justice Assistance | From AZ Criminal Justice Commission (ACJC) | 2009-SB-B9-2988 | 3,109,651 | 1,196,484 | 90,494 |
| | | | | | 16.803 | 16.803 | | 1,196,484 | 90,494 |
| Total JAG Program Cluster | | | | | | | | 3,014,461 | |

| Fund | Type | CFDA | Agency | Program Title | Grantor | Award Number | Award | Current Expenditures | Pass-Through | |
|------------------------------------|--------------|--------|--------|-------------------------------|--|--------------|---------|----------------------|--------------|--------|
| 002 | Subrecipient | 16.741 | DOJ | DNA Backlog Reduction Program | From AZ Criminal Justice Commission | DNB-11-004 | 192,990 | 111,163 | - | |
| 002 | Subrecipient | 16.741 | DOJ | DNA Backlog Reduction Program | From AZ Criminal Justice Commission | DNB-12-004 | 190,525 | 97,146 | - | |
| 002 | Subrecipient | 16.741 | DOJ | DNA Backlog Reduction Program | From Arizona Criminal Justice Commission | FCL-13-003 | 112,000 | 15,861 | - | |
| 002 | Subrecipient | 16.741 | DOJ | DNA Backlog Reduction Program | From Arizona Criminal Justice Commission | DNB-13-004 | 148,133 | 11,816 | - | |
| | | | | | | | 16.741 | 236,786 | - | |
| Total Department of Justice | | | | | | | | 27,904,711 | 8,203,861 | 96,494 |

| Department of Transportation (DOT) | | | | | | | | | |
|--|-------------|--------|-----|---|--------------------------------------|---------------------|------------|------------|---|
| Highway Planning and Construction Cluster | | | | | | | | | |
| 001 | Subrec | 20.205 | DOT | Highway Planning and Construction | From AZ Department of Transportation | STP-TUC-0(225) | 50,000 | 3,569 | - |
| 001 | Subrec | 20.205 | DOT | Highway Planning and Construction | From AZ Department of Transportation | HSIP-TUC-0(243) | 800,000 | 5,783 | - |
| 001 | Subrec | 20.205 | DOT | Highway Planning and Construction | From AZ Department of Transportation | PAG OWP | 450,000 | 260,187 | - |
| 001 | Subrec | 20.205 | DOT | Highway Planning and Construction | From Pima Association of Governments | PAG OWP - N/A | 150,000 | 66,041 | - |
| 001 | Subrec | 20.205 | DOT | Highway Planning and Construction | From Pima Association of Governments | PAG OWP | 126,000 | 5,704 | - |
| 001 | Subrec | 20.205 | DOT | Highway Planning and Construction | From Pima Association of Governments | 01-04-T-139151-0606 | 265,645 | 21,696 | - |
| 001 | Subrec | 20.205 | DOT | Highway Planning and Construction | From Pima County | STP-TUC-0(227)A | 132,667 | 48,077 | - |
| 001 | Subrec | 20.205 | DOT | Highway Planning and Construction | From AZ Department of Transportation | STP-TUC-0(226) | 250,000 | 62,376 | - |
| 001 | Subrec | 20.205 | DOT | Highway Planning and Construction | From AZ Department of Transportation | STP-TUC-0(250) | 300,000 | 36,064 | - |
| 001 | Subrec | 20.205 | DOT | Highway Planning and Construction | From AZ Department of Transportation | HPP-TUC-0(238) | 1,266,381 | 74,273 | - |
| 001 | Subrec | 20.205 | DOT | Highway Planning and Construction | From AZ Department of Transportation | HSIP-TUC-0(247) | 70,725 | 21,248 | - |
| 001 | Subrec | 20.205 | DOT | Highway Planning and Construction | From AZ Department of Transportation | HPS-TUC-0(205)A | 351,812 | 54,083 | - |
| 001 | Subrec | 20.205 | DOT | Highway Planning and Construction | From AZ Department of Transportation | STP-TUC-0(204)X | 3,015,537 | 81,719 | - |
| 001 | Subrec | 20.205 | DOT | Highway Planning and Construction | From AZ Department of Transportation | SRTS TUC-J (245) | 89,000 | 25,398 | - |
| 001 | Subrec | 20.205 | DOT | Highway Planning and Construction | From AZ Department of Transportation | SRS 999-A(347) | 55,355 | 18,848 | - |
| 001 | Subrec | 20.205 | DOT | Highway Planning and Construction | From AZ Department of Transportation | SRS TUC-0(248) | 59,200 | 7,184 | - |
| 001 | Subrec | 20.205 | DOT | Highway Planning and Construction | From AZ Department of Transportation | HPP TUC-0(201)A | 1,468,698 | 314,567 | - |
| 001 | Subrec | 20.205 | DOT | Highway Planning and Construction | From AZ Department of Transportation | TCSP-TUC-0(241) | 651,847 | 94,660 | - |
| | | | | | | | 20.205 | 1,201,479 | - |
| Total Highway Planning and Construction Cluster | | | | | | | | 1,201,479 | - |
| 002 | Direct | 20.233 | DOT | Border Enforcement Grants | | | 57,500 | 12,856 | - |
| | | | | | | | 20.233 | 12,856 | - |
| Federal Transit Cluster | | | | | | | | | |
| 005 | Direct | 20.500 | DOT | Federal Transit Capital Investment Grants | - AZ-04-0016 | | 8,024,096 | 1,187,960 | - |
| 005 | Direct | 20.500 | DOT | Federal Transit Capital Investment Grants | - AZ-03-0044 | | 6,639,832 | 329,632 | - |
| 005 | Direct | 20.500 | DOT | Federal Transit Capital Investment Grants | - AZ-03-0047 | | 6,893,201 | 1,505,375 | - |
| | | | | | | | 20.500 | 3,022,967 | - |
| 005 | ARRA Direct | 20.507 | DOT | (ARRA) Federal Transit Formula Grants | - AZ-96-X001 | | 16,022,390 | 6,056 | - |
| 005 | Direct | 20.507 | DOT | Federal Transit Formula Grants | - AZ-95-X014 | | 9,700,000 | 4,333,590 | - |
| 005 | Direct | 20.507 | DOT | Federal Transit Formula Grants | - AZ-95-X022 | | 4,012,440 | 3,815,169 | - |
| 005 | Direct | 20.507 | DOT | Federal Transit Formula Grants | - AZ-90-X078 | | 9,737,468 | 751,637 | - |
| 005 | Direct | 20.507 | DOT | Federal Transit Formula Grants | - AZ-90-X085 | | 10,230,078 | 4,157 | - |
| 005 | Direct | 20.507 | DOT | Federal Transit Formula Grants | - AZ-90-X100 | | 11,241,976 | 150,627 | - |
| 005 | Direct | 20.507 | DOT | Federal Transit Formula Grants | - AZ-90-X101 | | 12,079,700 | 942,884 | - |
| 005 | Direct | 20.507 | DOT | Federal Transit Formula Grants | - AZ-90-X113 | | 12,104,359 | 2,687,921 | - |
| 005 | Direct | 20.507 | DOT | Federal Transit Formula Grants | - AZ-90-X116 | | 10,183,953 | 3,505,241 | - |
| 005 | Direct | 20.507 | DOT | Federal Transit Formula Grants | - AZ-90-X119 | | 11,654,940 | 10,693,799 | - |
| | | | | | | | 20.507 | 26,891,101 | - |
| Total Federal Transit Cluster | | | | | | | | 29,914,068 | - |

| Fund | Type | CFDA | Agency | Program Title | Grantor | Award Number | Award | Current Expenditures | Pass-Through |
|---|--------------|--------|--------|---|---|--------------------------|-------------|----------------------|--------------|
| Transit Services Programs Cluster | | | | | | | | | |
| 005 | Direct | 20.516 | DOT | Job Access And Reverse Commute Program | - | AZ-37-X015 | 504,068 | 125,289 | - |
| 005 | Direct | 20.516 | DOT | Job Access And Reverse Commute Program | - | AZ-37-X020 | 591,641 | 113,967 | - |
| 005 | Direct | 20.516 | DOT | Job Access And Reverse Commute Program | - | AZ-37-X012 | 465,290 | 19,406 | - |
| | | | | 20.516 | | 20.516 | | 258,662 | - |
| 005 | Direct | 20.521 | DOT | New Freedom Program | - | AZ-57-X004 | 198,373 | 19,360 | - |
| 005 | Direct | 20.521 | DOT | New Freedom Program | - | AZ-57-X006 | 223,339 | 11,167 | - |
| 005 | Direct | 20.521 | DOT | New Freedom Program | - | AZ-57-X011 | 241,262 | 12,064 | - |
| 005 | Direct | 20.521 | DOT | New Freedom Program | - | AZ-57-X015 | 278,088 | 1,350 | - |
| | | | | 20.521 | | 20.521 | | 43,941 | - |
| Total Transit Services Programs Cluster | | | | | | | | 302,603 | - |
| 005 | Direct | 20.519 | DOT | Clean Fuels | - | AZ-58-0001 | 5,000,000 | 5,000,000 | - |
| | | | | 20.519 | | 20.519 | | 5,000,000 | - |
| Highway Safety Cluster | | | | | | | | | |
| 001 | Subrecipient | 20.600 | DOT | State and Community Highway Safety | From AZ Department of Transportation | TEA-TUC-D(054)A | 113,499 | 19,082 | - |
| 001 | Subrecipient | 20.600 | DOT | State and Community Highway Safety | From AZ Department of Transportation | STP-TUC-D(213) | 425,000 | 51,535 | - |
| 002 | Subrecipient | 20.600 | DOT | State and Community Highway Safety | From AZ Governor's Office of Highway Safety | 2012-PS-002 | 15,555 | 8,109 | - |
| 002 | Subrecipient | 20.600 | DOT | State and Community Highway Safety | From AZ Governor's Office of Highway Safety | 2012-CP-008 | 20,000 | 5,354 | - |
| 002 | Subrecipient | 20.600 | DOT | State and Community Highway Safety | From AZ Governor's Office of Highway Safety | 2012-PT-019 | 53,000 | 24,730 | - |
| 002 | Subrecipient | 20.600 | DOT | State and Community Highway Safety | From AZ Governor's Office of Highway Safety | 2013-PS-004 | 20,000 | 3,745 | - |
| 002 | Subrecipient | 20.600 | DOT | State and Community Highway Safety | From AZ Governor's Office of Highway Safety | 2013-P1011 | 38,238 | 23,449 | - |
| 002 | Subrecipient | 20.600 | DOT | State and Community Highway Safety | From AZ Governor's Office of Highway Safety | 2013-CP-004 | 23,000 | 17,502 | - |
| 002 | Subrecipient | 20.600 | DOT | State and Community Highway Safety | From AZ Governor's Office of Highway Safety | 2013-CP-028 | 15,000 | 14,490 | - |
| | | | | 20.600 | | 20.600 | | 167,997 | - |
| 002 | Subrecipient | 20.601 | DOT | Alcohol Impaired Driving Countermeasures Incentive | From AZ Governor's Office of Highway Safety | 2012-410-013 | 206,000 | 87,006 | - |
| 002 | Subrecipient | 20.601 | DOT | Alcohol Impaired Driving Countermeasures Incentive | From AZ Governor's Office of Highway Safety | 2013-410-012 | 163,437 | 153,234 | - |
| | | | | 20.601 | | 20.601 | | 240,240 | - |
| Total Highway Safety Cluster | | | | | | | | 408,237 | - |
| Subrecipient | 20.608 | DOT | | Minimum Penalties for Repeat Offenders for DWI | From AZ Governor's Office of Highway Safety | 2014-164-018 | 200,000 | 25,525 | - |
| | | | | 20.608 | | 20.608 | | 25,525 | - |
| 005 | ARRA Direct | 20.932 | DOT | (ARRA) Surface Transportation Discretionary - Capital | - | AZ-78-0001 | 63,000,000 | 37,495,406 | - |
| | | | | 20.932 | | 20.932 | | 37,495,406 | - |
| Total Department of Transportation (DOT) | | | | | | | 207,916,397 | 74,360,174 | - |
| Environmental Protection Agency | | | | | | | | | |
| 001 | Direct | 66.202 | EPA | Congressionally Mandated Projects | - | XP 96993701 | 430,200 | 51,715 | - |
| | | | | 66.202 | | 66.202 | | 51,715 | - |
| 002 | ARRA Direct | 66.818 | EPA | (ARRA) Brownfields Assessment and Cleanup Coop | - | BF-99919101-2 | 191,451 | 8,035 | - |
| 002 | ARRA Direct | 66.818 | EPA | (ARRA) Brownfields Assessment and Cleanup Coop | - | BF-00125901-01-G98701.00 | 200,000 | 72,346 | - |
| 002 | ARRA Direct | 66.818 | EPA | (ARRA) Brownfields Assessment and Cleanup Coop | - | BF-00150201-1 G900NY00 | 200,000 | 79,243 | - |
| 002 | ARRA Direct | 66.818 | EPA | (ARRA) Brownfields Assessment and Cleanup Coop | - | BF-00150201-1 G900CR00 | 200,000 | 71,245 | - |
| | | | | 66.818 | | 66.818 | | 230,869 | - |
| 001 | Indirect | 66.488 | EPA | Capitalization for Drinking Water State | AZ WIFA | 020213-12, 020222-12 | - | 8,005,554 | - |
| 001 | Indirect | 66.488 | EPA | Capitalization for Drinking Water State | AZ WIFA | 020213-12 | - | 4,117,480 | - |
| | | | | 66.488 | | | | 12,923,034 | - |
| Total Environmental Protection Agency | | | | | | | 1,221,651 | 13,205,618 | - |

| Fund | Type | CFDA | Agency | Program Title | Grantor | Award Number | Award | Current Expenditures | Pass-Through |
|--|--------------|--------|--------|---|---|-------------------|-------------------|----------------------|------------------|
| Department of Energy (DOE) | | | | | | | | | |
| 092 | Direct | 81.087 | DOE | Renewable Energy Research and Development | | DE-EE0003204 | 450,000 | 324 | - |
| | | | | 81.087 | | | 81.087 | 324 | - |
| 092 | Subrecipient | 81.117 | DOE | Energy Efficiency and Renewable Energy Assistance | From AZ Governor's Office of Energy Policy | DE-EE0005693 | 174,000 | 119,626 | - |
| 092 | Direct | 81.117 | DOE | Energy Efficiency and Renewable Energy Assistance | | DE-FC36-07G017068 | 590,000 | 1,480 | - |
| | | | | 81.117 | | | 81.117 | 121,106 | - |
| 090 | ARRA Direct | 81.122 | DOE | (ARRA) Electricity Delivery and Energy Reliability, R&D | | DE-OE0000395 | 300,000 | 175,739 | - |
| | | | | 81.122 | | | 81.122 | 175,739 | - |
| 090 | ARRA Direct | 81.128 | DOE | (ARRA) Energy Efficiency Conservation Block Grant | | DE-EE0000846 | 5,155,300 | 1,184,415 | - |
| | | | | 81.128 | | | 81.128 | 1,184,415 | - |
| Total Department of Energy (DOE) | | | | | | | 6,669,300 | 1,481,584 | - |
| Department of Health and Human Services (HHS) | | | | | | | | | |
| 092 | Direct | 93.234 | HHS | Traumatic Brain Injury State Demonstration | | 1H79T1024220-01 | 250,000 | 80,007 | - |
| | | | | 93.234 | | | 93.234 | 80,007 | - |
| 092 | Subrecipient | 93.262 | HHS | Occupational Safety and Health Program | From University of Arizona | 1R01OH009469-01 | 37,050 | 16,361 | - |
| | | | | 93.262 | | | 93.262 | 16,361 | - |
| 092 | Direct | 93.546 | HHS | Early Retiree Reinsurance Program | | ERRP / 1018100052 | 1,894,738 | 947,370 | - |
| | | | | 93.546 | | | 93.546 | 947,370 | - |
| 092 | Direct | 93.602 | HHS | Assets for Independence Demonstration Program | | 90E1042201 | 110,000 | 40,184 | - |
| | | | | 93.602 | | | 93.602 | 40,184 | - |
| Total Department of Health and Human Services (HHS) | | | | | | | 2,291,768 | 1,085,922 | - |
| Executive Office of the President | | | | | | | | | |
| 100 | Direct | 95.004 | EOP | HIDTA 20 | | G10SA0007A | 4,954,475 | 852,329 | 359,087 |
| 100 | Direct | 95.004 | EOP | HIDTA 21 | | G11SA0007A | 5,042,496 | 1,076,665 | 913,564 |
| 100 | Direct | 95.004 | EOP | HIDTA 22 | | G12SA0007A | 4,643,081 | 2,088,816 | 1,526,628 |
| | | | | 95.004 | | | 95.004 | 4,917,810 | 2,799,277 |
| Total Executive Office of the President | | | | | | | 14,640,052 | 4,917,810 | 2,799,277 |
| Department of Homeland Security (DHS) | | | | | | | | | |
| 092 | Subrecipient | 97.036 | DHS | Disaster Grants - Assistance (Presidentially Declared) | From AZ Department of Homeland Security | | 79,800 | 79,022 | - |
| | | | | 97.036 | | | 97.036 | 79,022 | - |
| 092 | Subrecipient | 97.067 | DHS | Homeland Security Grant Program | From AZ Department of Homeland Security | 777910-03 | 103,000 | 144 | - |
| 092 | Subrecipient | 97.067 | DHS | Homeland Security Grant Program | From AZ Governor's Office of Highway Safety | 888418-01 | 136,108 | 26,310 | - |
| 092 | Subrecipient | 97.067 | DHS | Homeland Security Grant Program | From AZ Department of Homeland Security | 888418-02 | 280,000 | 211,410 | - |
| 092 | Subrecipient | 97.067 | DHS | Homeland Security Grant Program | From AZ Department of Homeland Security | 888418-03 | 62,000 | 47,837 | - |
| 092 | Subrecipient | 97.067 | DHS | Homeland Security Grant Program | From AZ Department of Homeland Security | 777418-07 | 218,000 | 208,629 | - |
| 092 | Subrecipient | 97.067 | DHS | Homeland Security Grant Program | From AZ Department of Homeland Security | 777910-05 | 14,112 | 14,112 | - |
| 092 | Subrecipient | 97.067 | DHS | Homeland Security Grant Program | From AZ Department of Homeland Security | 555410-09 | 12,689 | 12,601 | - |
| 092 | Subrecipient | 97.067 | DHS | Homeland Security Grant Program | From AZ Department of Homeland Security | 999416-01 | 48,000 | 144 | - |
| 092 | Subrecipient | 97.067 | DHS | Homeland Security Grant Program | From AZ Department of Homeland Security | 777910-06 | 83,540 | 81,938 | - |
| 092 | Subrecipient | 97.067 | DHS | Homeland Security Grant Program | From AZ Department of Homeland Security | 999428-01 | 252,000 | 84,496 | - |
| 092 | Subrecipient | 97.067 | DHS | Homeland Security Grant Program | From AZ Department of Homeland Security | 777910-07 | 4,987 | 3,782 | - |
| 092 | Subrecipient | 97.067 | DHS | Homeland Security Grant Program | From AZ Department of Homeland Security | 777910-08 | 84,742 | 84,742 | - |
| 092 | Subrecipient | 97.067 | DHS | Homeland Security Grant Program | From AZ Department of Homeland Security | 777910-08 | 20,000 | 17,750 | - |
| 092 | Subrecipient | 97.067 | DHS | Homeland Security Grant Program | From AZ Department of Homeland Security | 777910-10 | 15,890 | 14,594 | - |
| 092 | Subrecipient | 97.067 | DHS | Homeland Security Grant Program | From AZ Department of Homeland Security | 444413-02 | 321,221 | 3,084 | - |

| Fund | Type | CFDA | Agency | Program Title | Grantor | Award Number | Award | Current Expenditures | Pass-Through |
|--|--------------|--------|--------|---|---|---------------------|------------------|----------------------|------------------|
| 002 | Subrecipient | 97.067 | DHS | Homeland Security Grant Program | From AZ Department of Homeland Security | 555404-01 | 311,584 | 6,596 | - |
| 002 | Subrecipient | 97.067 | DHS | Homeland Security Grant Program | From AZ Department of Homeland Security | 777415-07 | 307,898 | 15,880 | - |
| 002 | Subrecipient | 97.067 | DHS | Homeland Security Grant Program | From AZ Department of Homeland Security | 888417-02 | 267,609 | 150,970 | - |
| 002 | Subrecipient | 97.067 | DHS | Homeland Security Grant Program | From AZ Department of Homeland Security | 888417-01 | 75,000 | 47,338 | - |
| 002 | Subrecipient | 97.067 | DHS | Homeland Security Grant Program | From AZ Department of Homeland Security | 999415-01 | 65,000 | 32,841 | - |
| 002 | Subrecipient | 97.067 | DHS | Homeland Security Grant Program | From AZ Department of Homeland Security | 777909-08 | 17,000 | 16,999 | - |
| 002 | Subrecipient | 97.067 | DHS | Homeland Security Grant Program | From AZ Department of Homeland Security | 777909-07 | 60,084 | 44,499 | - |
| 002 | Subrecipient | 97.067 | DHS | Homeland Security Grant Program | From AZ Department of Homeland Security | 888417-03 | 42,000 | 20,145 | - |
| 002 | Subrecipient | 97.067 | DHS | Homeland Security Grant Program | From AZ Department of Homeland Security | 555910-02 (LIAS19B) | 251,004 | 1 | - |
| 002 | Subrecipient | 97.067 | DHS | Homeland Security Grant Program | From AZ Department of Homeland Security | 555910-02 | 251,004 | 88,133 | - |
| 002 | Direct | 97.075 | DHS | Rail and Transit Security Grant Program | | 2009-RA-T9-0071 | 740,867 | 65,581 | - |
| | | | | | 97.067 | 97.067 | | 1,234,964 | - |
| 002 | Subrecipient | 97.078 | DHS | Buffer Zone Protection Program (BZPP) | From AZ Department of Homeland Security | 777416-05 | 112,793 | 63,238 | - |
| 002 | Subrecipient | 97.078 | DHS | Buffer Zone Protection Program (BZPP) | From AZ Department of Homeland Security | 777416-06 | 81,230 | 71,259 | - |
| | | | | | 97.078 | 97.078 | | 134,487 | - |
| Total Department of Homeland Security (DHS) | | | | | | | 4,316,160 | 1,513,064 | - |
| GRAND TOTAL FEDERAL | | | | | | | | 169,497,973 | 3,413,028 |

CITY OF TUCSON, ARIZONA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2013

Basis of Accounting

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 Tucson, Arizona.

Federal awards provided to subrecipients are treated as expenditure when paid to the subrecipient.

Catalog of Federal Domestic Assistance (CFDA) Numbers

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

This information is an integral part of the accompanying
schedule of expenditures of federal awards.