



**CITY OF CLEVELAND
CUYAHOGA COUNTY**

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2022

CITY OF CLEVELAND
CUYAHOGA COUNTY
DECEMBER 31, 2022

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CITY OF CLEVELAND
CUYAHOGA COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2022

| FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title | Federal Assistance Listing Number | Pass Through Entity Identifying Number | Provided Through to Subrecipients | Total Federal Expenditures |
|---|--|--|---|-------------------------------|
| DEPARTMENT OF AGRICULTURE | | | | |
| <i>Direct Programs:</i> | | | | |
| Cooperative Forestry Assistance: | | | | |
| GLRI Mitigation Emerald Ash Borer | 10.664 | N/A | - | 3,585 |
| Total Cooperative Forestry Assistance | | | - | 3,585 |
| <i>Passed through the Ohio Department of Education:</i> | | | | |
| <i>Child Nutrition Cluster:</i> | | | | |
| Summer Food Service Program for Children (SFSPC) | 10.559 | N/A | - | 43,331 |
| Total Child Nutrition Cluster | | | - | 43,331 |
| Total Department of Agriculture | | | - | 46,916 |
| DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | | |
| <i>Direct Programs:</i> | | | | |
| Healthy Start Initiative: | | | | |
| Healthy Start Initiative - 21 | 93.926 | N/A | 259,572 | 472,035 |
| Healthy Start Initiative - 22 | 93.926 | N/A | 247,561 | 548,884 |
| Total Healthy Start Initiative | | | 507,133 | 1,020,919 |
| Substance Abuse and Mental Health Services | 93.243 | N/A | - | 328,097 |
| Immunization Cooperative Agreements: | | | | |
| COVID-19 Vaccine Equity Supplement | 93.268 | 18-200-12-VE-121 | - | 231,564 |
| COVID-19 vaccination | 93.268 | 18-200-12-CN-122 | - | 19,652 |
| Total Immunization Cooperative Grants | | | - | 251,216 |
| <i>Pass through Cuyahoga County District Board of Health</i> | | | | |
| Public Health Emergency Preparedness: | | | | |
| Public Health Emergency Preparedness - 2020-2021 | 93.069 | 18-100-12-PH-1221 | - | 2,211 |
| Public Health Emergency Preparedness - 2021-2022 | 93.069 | 18-100-12-PH-1322 | - | 166,941 |
| Public Health Emergency Preparedness - 2022-2023 | 93.069 | 18-100-12-PH-1423 | - | 38,077 |
| Total Public Health Emergency Preparedness | | | - | 207,229 |
| Injury Prevention and Control Research and State Community Based Grants | 93.136 | 5NU17CE925005-03-00 | - | 26,207 |
| <i>Passed through the Ohio Department of Public Health:</i> | | | | |
| Public Health Preparedness | | | | |
| City Readiness Initiative - 2021 | 93.069 | 18-200-12-PH-1221 | - | 31 |
| City Readiness Initiative - 2022 | 93.069 | 18-200-12-PH-1322 | - | 105,116 |
| City Readiness Initiative- 2023 | 93.069 | 18-200-12-PH-1423 | - | 88,748 |
| Total Public Health Preparedness | | | - | 193,895 |
| Family Planning Services: | | | | |
| Family Planning Services Title X FY 2022 | 93.217 | 18-200-11-RH-0822 | 48,138 | 301,864 |
| Family Planning Services Title X FY 2023 | 93.217 | 18-200-11-RH-0923 | 64,979 | 315,663 |
| Total Family Planning Services | | | 113,117 | 617,527 |
| Epidemiology and Laboratory Capacity for Infectious Diseases (ELC): | | | | |
| COVID-19 Enhanced Operations | 93.323 | 18-200-12-EO-0121 | - | 1,109,825 |
| COVID-19 Enhanced Operations | 93.323 | 18-200-12-EO-0222 | - | 110,319 |
| Total Epidemiology and Laboratory Capacity for Infectious Diseases | | | - | 1,220,144 |
| Public Health Emergency Response: Cooperative Agreement for Emergency Response: | | | | |
| Public Health Crisis Response: | | | | |
| Coronavirus Response | 93.354 | 18-200-12-CO-0120 | - | 52 |
| Public Health Workforce | 93.354 | 18-200-12-WF-0122 | - | 27,866 |
| Total Public Health Emergency Response | | | - | 27,918 |
| Maternal and Child Health Services Block Grants to the States: | | | | |
| Maternal and Child Health Services Title X FY 22 | 93.994 | 18-200-11-RH-0822 | 5,533 | 34,697 |
| Maternal and Child Health Services Title X FY 23 | 93.994 | 18-200-11-RH-0923 | 7,220 | 35,073 |
| Total Maternal and Child Health Services | | | 12,753 | 69,770 |
| <i>Passed through the Western Reserve Area Agency on Aging (WRAAA)</i> | | | | |
| <i>Aging Cluster:</i> | | | | |
| Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers: | | | | |
| WRAAA OAA/ADRN/Supporting Services Project 2019 | 93.044 | N/A | - | 84,654 |
| WRAAA ADRN 2020 | 93.044 | N/A | - | 25,533 |
| WRAAA ADRN 2021 | 93.044 | N/A | - | 89,409 |
| WRAAA ADRN 2022 | 93.044 | N/A | - | 320,163 |
| Total Special Programs for Aging | | | - | 519,759 |
| Total Aging Cluster | | | - | 519,759 |
| Medicare Enrollment Assistance Program: | | | | |
| WRAAA MIPPA 2021 | 93.071 | 20-01OHMIAA-00 & 20-01OHMIDR-00 | - | 12,796 |
| WRAAA MIPPA 2022 | 93.071 | 20-01OHMIAA-00 & 20-01OHMIDR-00 | - | 19,756 |
| Total Medicare Enrollment Assistance Program | | | - | 32,552 |

(continued)

CITY OF CLEVELAND
CUYAHOGA COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2022

| FEDERAL GRANTOR | Federal Assistance Listing Number | Pass Through Entity Identifying Number | Provided Through to Subrecipients | Total Federal Expenditures |
|---|-----------------------------------|--|-----------------------------------|----------------------------|
| U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued) | | | | |
| Low Income Home Energy Assistance Program: | | | | |
| WRAAA HEAP Outreach Program FY 2019 | 93.568 | 19-HA-156 | - | 6,697 |
| WRAAA HEAP Outreach Program FY 2021 | 93.568 | 21-HA-156 | - | 4,938 |
| WRAAA HEAP Outreach Program FY 2022 | 93.568 | 21-HA-156 | - | 16,105 |
| Total Low Income Energy Assistance Program | | | - | 27,740 |
| Passed Through Cuyahoga County | | | | |
| Temporary Assistance to Needy Families (TANF) | 93.558 | AG140013 | - | 44,674 |
| Total Department of Health and Human Services | | | 633,003 | 4,587,647 |
| U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT | | | | |
| <i>Direct Programs:</i> | | | | |
| CDBG Entitlement Grant Cluster: | | | | |
| Community Development Block Grants/Entitlements: | | | | |
| CDBG YR 40 | 14.218 | N/A | 21,981 | 124,947 |
| CDBG YR 41 | 14.218 | N/A | 11,451 | 428,606 |
| CDBG YR 42 | 14.218 | N/A | 5,377 | 484,112 |
| CDBG YR 43 | 14.218 | N/A | 163,330 | 419,312 |
| CDBG YR 44 | 14.218 | N/A | 316,053 | 876,710 |
| CDBG YR 45 | 14.218 | N/A | 447,661 | 894,351 |
| CDBG YR 46 | 14.218 | N/A | 1,543,740 | 2,469,890 |
| CDBG YR 47 | 14.218 | N/A | 7,176,837 | 13,714,358 |
| CDBG YR 48 | 14.218 | N/A | 1,476,125 | 4,272,096 |
| COVID-19 Cares Act CDBG 2020 | 14.218 | N/A | 1,417,034 | 1,423,208 |
| Total CDBG Entitlement Grant Cluster | | | 12,579,589 | 25,107,590 |
| HOME Investment Partnerships Programs: | | | | |
| HOME Investment Partnership Program 2015 | 14.239 | N/A | 4,270 | 4,270 |
| HOME Investment Partnership Program 2016 | 14.239 | N/A | - | 54,625 |
| HOME Investment Partnership Program 2017 | 14.239 | N/A | 100,000 | 164,101 |
| HOME Investment Partnership Program 2018 | 14.239 | N/A | 651,052 | 822,165 |
| HOME Investment Partnership Program 2019 | 14.239 | N/A | 1,419,750 | 1,419,750 |
| HOME Investment Partnership Program 2020 | 14.239 | N/A | 2,215,766 | 2,215,766 |
| HOME Investment Partnership Program 2021 | 14.239 | N/A | - | 366,011 |
| HOME Investment Partnership Program 2022 | 14.239 | N/A | - | 6,097 |
| Total HOME Investment Partnership Program | | | 4,390,838 | 5,052,785 |
| Emergency Solutions Grant Program: | | | | |
| Emergency Shelter Grants Program 2020 | 14.231 | N/A | 1,124,595 | 1,124,595 |
| Emergency Shelter Grants Program 2021 | 14.231 | N/A | 967,123 | 1,026,001 |
| COVID-19 CARES Act Emergency Shelter Program 2020 | 14.231 | N/A | 1,553,032 | 1,553,032 |
| Emergency Shelter Grants Program 2022 | 14.231 | N/A | - | 4,849 |
| Total Emergency Solutions Grant Program | | | 3,644,750 | 3,708,477 |
| Housing Opportunities for Persons with AIDS: | | | | |
| Housing Opportunities for Persons with AIDS 2021 | 14.241 | N/A | 1,441,956 | 1,462,178 |
| COVID-19 CARES Act Housing Opportunities for Person with AIDS | 14.241 | N/A | 808 | 8,796 |
| Housing Opportunities for Persons with AIDS 2022 | 14.241 | N/A | 304,073 | 738,764 |
| Total Housing Opportunities for Persons with AIDS | | | 1,746,837 | 2,209,738 |
| Community Development Block Grants Section 108 Loan Guarantees | | | | |
| Fairmount Properties HUD 108 Loan | 14.248 | N/A | - | 7,800,000 |
| Lead- Based Paint Hazard Control in Privately-Owned Housing: | | | | |
| Lead-Based Paint Hazard Control in Privately-Owned Housing 2020 | 14.900 | N/A | 396,642 | 758,314 |
| Lead Hazard Reduction Demonstration Grant Program: | | | | |
| Lead-Based Paint Hazard Control in Privately-Owned Housing 2019 | 14.905 | N/A | 164,594 | 216,971 |
| Total Department of Housing & Urban Development | | | 22,923,250 | 44,853,875 |

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CITY OF CLEVELAND
CUYAHOGA COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2022

| FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title | Federal Assistance Listing Number | Pass Through Entity Identifying Number | Provided Through to Subrecipients | Total Federal Expenditures |
|---|--|--|---|-------------------------------|
| U.S. DEPARTMENT OF JUSTICE | | | | |
| <i>Direct Programs:</i> | | | | |
| Coronavirus Emergency Supplemental Funding Program | | | | |
| COVID-19 BJA FY 20 Coronavirus Emergency Supplemental Funding Program | 16.034 | N/A | - | 153,759 |
| Drug Court Discretionary Grant Program | | | | |
| Recovery Project IV | 16.585 | N/A | - | 60,633 |
| Grants to Encourage Arrest Policies and Enforcement Protection Orders Program: | | | | |
| Cleveland Improving Criminal Justice Response Project 2019 | 16.590 | N/A | 79,821 | 80,261 |
| Public Safety Partnership and Community Policing Grants: | | | | |
| COPS Hiring Program (CHP) 2020 | 16.710 | N/A | - | 2,209,500 |
| Byrne Criminal Justice Innovation Program: | | | | |
| 2018-Edward Byrne Crime Justice Innovations | 16.817 | N/A | 391,812 | 391,812 |
| Criminal and Juvenile Justice and Mental Health Collaboration Program: | | | | |
| 2020 Justice and Mental Health Collaboration Program | 16.745 | N/A | 245,424 | 245,424 |
| National Sexual Assault Kit Initiative: | | | | |
| FY 2017 Sexual Assault Kit | 16.833 | N/A | 426,674 | 433,784 |
| Edward Byrne Memorial Justice Assistance Grant Program | | | | |
| 2018 - Edward Byrne Memorial - JAG | 16.738 | N/A | - | 8,448 |
| 2019 - Edward Byrne Memorial - JAG | 16.738 | N/A | 10,002 | 244,273 |
| 2020 - Edward Byrne Memorial JAG-NOLETF | 16.738 | 2020-DJ-BX-0336 | - | 97,109 |
| 2020 - Operation Legend - JAG | 16.738 | N/A | - | 56,550 |
| Total Edward Byrne Memorial Justice Assistance Grant Program | | | 10,002 | 406,380 |
| <i>Passed through the Ohio Department of Public Safety:</i> | | | | |
| Edward Byrne Memorial Justice Assistance Grant Program | | | | |
| 2021 - Edward Byrne Memorial JAG - CGNL | 16.738 | 2021-JG-A01-6444 | - | 47,183 |
| Equitable Sharing Program: | | | | |
| Equitable Sharing Program - DOJ Asset Forfeiture Program | 16.922 | N/A | - | 49,090 |
| <i>Passed through Cuyahoga County:</i> | | | | |
| Violence Against Woman Formula Grants: | | | | |
| VAWA Team Approach 2019 Law | 16.588 | 2019-VP-VA2-V041 | - | 590 |
| FY 21 VAWA Prosecution | 16.588 | 2021-VP-VA2-V041 | - | 103,568 |
| FY21 VAWA Law Enforcement | 16.588 | 2021-VP-VA2-V042 | - | 66,937 |
| FY 2020 VAWA Sexual Assault | 16.588 | 2020-VP-VA2-V045 | 41,831 | 41,831 |
| Total Violence Against Woman Formula Grants | | | 41,831 | 212,926 |
| Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program: | | | | |
| Cleveland Improving Criminal Justice Response Project 2020 | 16.590 | 2020- WE-AX-0017 | | 66,946 |
| TOTAL U.S. DEPARTMENT OF JUSTICE | | | 1,195,564 | 4,357,698 |
| U.S DEPARTMENT OF COMMERCE: | | | | |
| <i>Direct Programs:</i> | | | | |
| <i>Economic Development Program Cluster:</i> | | | | |
| Economic Adjustment Assistance: | | | | |
| COVID-19 CARES Act Revolving Loan Fund Supplemental Disaster Recovery and Resiliency Awards | | | | |
| Total Economic Development Program Cluster | 11.307 | | - | 1,209,517 |
| TOTAL U.S. DEPARTMENT OF COMMERCE | | | - | 1,209,517 |

(Continued)

CITY OF CLEVELAND
CUYAHOGA COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2022

| FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title | Federal Assistance Listing Number | Pass Through Entity Identifying Number | Provided Through to Subrecipients | Total Federal Expenditures |
|--|--|--|---|-------------------------------|
| U.S. DEPARTMENT OF LABOR | | | | |
| PASSED THROUGH CUYAHOGA COUNTY | | | | |
| Unemployment Insurance: | | | | |
| Reemployment Services and Eligibility Assessment (RESEA) | 17.225 | G-2223-15-0050 | - | 47,683 |
| WIOA Cluster: | | | | |
| WIOA Adult Program: | | | | |
| WIOA Adult Admin | 17.258 | G-2223-15-0050 | - | 151,775 |
| WIOA Adult Program | 17.258 | G-2223-15-0050 | - | 234,732 |
| Total WIOA Adult Program | | | - | 386,507 |
| WIOA Youth Activities: | | | | |
| WIOA Youth Admin | 17.259 | G-2223-15-0050 | - | 124,821 |
| WIOA Youth Program | 17.259 | G-2223-15-0050 | - | 193,044 |
| Total WIOA Youth Program | | | - | 317,865 |
| WIOA Dislocated Workers Formula Grants: | | | | |
| WIOA Dislocated Worker Admin | 17.278 | G-2223-15-0050 | | 37,275 |
| WIOA Dislocated Worker Program | 17.278 | G-2223-15-0050 | | 57,648 |
| Total WIOA Dislocated Workers Formula Grants | | | - | 94,923 |
| Total WIOA Cluster | | | - | 799,295 |
| WIOA National Dislocated Worker Grants/WIA National Emergency Grants | | | | |
| WIOA National Dislocated Worker Grants | 17.277 | G-2223-15-0050 | - | 4,270 |
| Employment Service Cluster | | | | |
| Employment Service/Wagner Peysner Funded Activities | 17.207 | G-2223-15-0050 | - | 73,062 |
| Total Employment Service Cluster | | | - | 73,062 |
| Trade Adjustment Assistance | 17.245 | G-2223-15-0050 | - | 32,585 |
| TOTAL U.S. DEPARTMENT OF LABOR | | | - | 956,895 |
| U.S. DEPARTMENT OF TRANSPORTATION | | | | |
| Direct Programs: | | | | |
| Airport Improvement Programs and COVID Airport Programs: | | | | |
| Airport Improvement Program | 20.106 | N/A | - | 2,397,021 |
| COVID-19 Airport Coronavirus Response Grant Program - CLE | 20.106 | N/A | - | 16,427,406 |
| Total Airport Improvement Programs | | | - | 18,824,427 |
| Passed through the Ohio Department of Transportation & Northeast Ohio Area Coordinating | | | | |
| Agency: | | | | |
| Highway Planning and Construction Cluster: | | | | |
| Highway Planning and Construction: | | | | |
| Federal NOACA Vision-Buckeye Road | 20.205 | PID109651 | - | 4,349 |
| Federal NOACA Vision-Euclid Avenue | 20.205 | PID109651 | - | 1,440 |
| Total Highway Planning and Construction Cluster | | | - | 5,789 |
| Passed through the Ohio Department of Public Safety: | | | | |
| Highway Safety Cluster: | | | | |
| State and Community Highway Safety | | | | |
| Selective Traffic Enforcement Program 2022 | 20.600 | STEP-2022-Cleveland Police Departme-00084 | - | 4,346 |
| Total Highway Safety Cluster | | | - | 4,346 |

(Continued)

CITY OF CLEVELAND
CUYAHOGA COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2022

| FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title | Federal Assistance Listing Number | Pass Through Entity Identifying Number | Provided Through to Subrecipients | Total Federal Expenditures |
|--|--|--|---|-------------------------------|
| U.S. DEPARTMENT OF TRANSPORTATION (continued) | | | | |
| Passed Through the Ohio Department of Public Safety (continued) | | | | |
| Minimum Penalties for Repeat Offenders for Driving While Intoxicated: Impaired Driving Enforcement Program 2022 | 20.608 | IDEP-2022-Cleveland Police Departme-00084 | - | 3,780 |
| TOTAL U.S. DEPARTMENT OF TRANSPORTATION | | | - | 18,838,342 |
| U.S. DEPARTMENT OF ENVIRONMENTAL PROTECTION AGENCY | | | | |
| Passed through the Ohio Environmental Agency: | | | | |
| Air Pollution Control Program Support: | | | | |
| Air Pollution Control Program Support 2022 | 66.001 | EPAFFG22 | - | 605,280 |
| Total Air Pollution Control Program Support | | | - | 605,280 |
| Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act: | | | | |
| Air Pollution Control Program Support 2021 | 66.034 | EPAFFM20 | - | 95,224 |
| Air Pollution Control Program Support 2022 | 66.034 | EPAFFM22 | - | 166,147 |
| Total Survey, Studies, Research, Investigation Demonstrations and Special Activities | | | - | 261,371 |
| TOTAL U.S. DEPARTMENT OF ENVIRONMENTAL PROTECTION AGENCY | | | - | 866,651 |
| U.S. DEPARTMENT OF HOMELAND SECURITY | | | | |
| Direct Programs: | | | | |
| Port Security Grant Program: | | | | |
| FY 18 Port Security Grant | 97.056 | N/A | - | 182,625 |
| FY 19 Port Security Grant | 97.056 | N/A | - | 720,000 |
| Total Port Security Grant Program | | | - | 902,625 |
| Assistance to Firefighters Grant: | | | | |
| Assistance to Firefighters 2019 | 97.044 | N/A | - | 8,087 |
| Assistance to Firefighters 2020 | 97.044 | N/A | - | 8,690 |
| Total Assistance to Firefighters | | | - | 16,777 |
| Homeland Security BioWatch Program: | | | | |
| Bio-Watch Program 2021 | 97.091 | N/A | - | 163,645 |
| Bio-Watch Program 2022 | 97.091 | N/A | - | 153,273 |
| Total BioWatch Program | | | - | 316,918 |
| Passed through the Ohio Department of Natural Resources: | | | | |
| Boating Safety Financial Assistance | 97.012 | N/A | - | 5,993 |
| TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY | | | - | 1,242,313 |
| U.S. DEPARTMENT OF TREASURY | | | | |
| Direct Programs: | | | | |
| Coronavirus State and Local Fiscal Recovery Funds: | | | | |
| COVID-19 American Rescue Plan Act 2021 | 21.027 | N/A | - | 226,380,904 |
| Emergency Rental Assistance Program: | | | | |
| COVID-19 CARES Act Emergency Rental Program | 21.023 | N/A | 4,668,371 | 4,668,371 |
| Passed Through Cuyahoga County | | | | |
| Coronavirus Relief Fund: | | | | |
| COVID-19 Coronavirus Response Supplemental | 21.019 | 18-200-12-CO-0121 | - | 27,788 |
| COVID-19 Contact Testing | 21.019 | 18-200-12-CT-0120 | - | 39,598 |
| Total Coronavirus Relief Fund | | | - | 67,386 |
| TOTAL U.S. DEPARTMENT OF TREASURY | | | 4,668,371 | 231,116,661 |
| TOTAL EXPENDITURES OF FEDERAL AWARDS | | | 29,420,188 | 308,076,515 |

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**CITY OF CLEVELAND
CUYAHOGA COUNTY**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2022**

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of City of Cleveland (the City) under programs of the federal government for the year ended December 31, 2022. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net position, or cash flows of the City.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized the cost principles contained in Uniform Guidance wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement.

NOTE C – INDIRECT COST RATE

The City has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE D - SUBRECIPIENTS

The City passes certain federal awards received from various federal agencies to other governments or not-for-profit agencies (subrecipients). As Note B describes, the city reports expenditures of Federal awards to subrecipients when paid in cash.

As a pass-through entity, the City has certain compliance responsibilities, such as monitoring its subrecipients to help assure they use these subawards as authorized by laws, regulations, and the provisions of contracts or grant agreements, and that subrecipients achieve the award's performance goals.

NOTE E - CHILD NUTRITION CLUSTER

The City commingles cash receipts from the U.S. Department of Agriculture with similar State grants. When reporting expenditures on this Schedule, the City assumes it expends federal monies first.

**CITY OF CLEVELAND
CUYAHOGA COUNTY**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2022
(CONTINUED)**

NOTE F – LOAN PROGRAMS WITH CONTINUING COMPLIANCE REQUIREMENTS

The federal loan programs listed below are administered directly by the City, and balances and transactions relating to these programs are included in the City’s basic financial statements. Loans outstanding at the beginning of the year and loans made during the year are included in the federal expenditures presented in the Schedule. The balances of loans outstanding at December 31, 2022 consist of:

| AL Number | Program/Cluster Name | Outstanding Balance at December 31, 2022 |
|------------------|--|---|
| 14.248 | Community Development Block Grants Section 108 Loan Guarantees | \$4,609,645 |

NOTE G - MATCHING REQUIREMENTS

Certain Federal programs require the City to contribute non-Federal funds (matching funds) to support the Federally-funded programs. The City has met its matching requirements. The Schedule does not include the expenditure of non-Federal matching funds.

OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street
Columbus, Ohio 43215
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(800) 282-0370

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

City of Cleveland
Cuyahoga County
601 Lakeside Avenue
Cleveland, Ohio 44114

To the Honorable Justin M. Bibb, Mayor, Members of City Council and the Audit Committee:

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 (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Cleveland, Cuyahoga County, (the City) as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated June 28, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

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*.

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



Keith Faber
Auditor of State
Columbus, Ohio

June 28, 2023

OHIO AUDITOR OF STATE KEITH FABER



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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE AND ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

City of Cleveland
Cuyahoga County
601 Lakeside Avenue
Cleveland, Ohio 44114

To the Honorable Justin M. Bibb, Mayor, Members of City Council and the Audit Committee:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Cleveland's, Cuyahoga County, (the City) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of the City of Cleveland's major federal programs for the year ended December 31, 2022. The City of Cleveland's major federal programs are identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings.

In our opinion, the City of Cleveland complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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

The City's 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 GAAS, *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 GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies 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 this 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 of Cleveland, Cuyahoga County, (the City) as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our unmodified report thereon dated June 28, 2023. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is the responsibility of management and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule 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.



Keith Faber
Auditor of State
Columbus, Ohio

June 28, 2023

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**CITY OF CLEVELAND
CUYAHOGA COUNTY**

**SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2022**

1. SUMMARY OF AUDITOR'S RESULTS

| | | |
|---------------------|---|---|
| (d)(1)(i) | Type of Financial Statement Opinion | Unmodified |
| (d)(1)(ii) | Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)? | No |
| (d)(1)(ii) | Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)? | No |
| (d)(1)(iii) | Was there any reported material noncompliance at the financial statement level (GAGAS)? | No |
| (d)(1)(iv) | Were there any material weaknesses in internal control reported for major federal programs? | No |
| (d)(1)(iv) | Were there any significant deficiencies in internal control reported for major federal programs? | No |
| (d)(1)(v) | Type of Major Programs' Compliance Opinion | Unmodified |
| (d)(1)(vi) | Are there any reportable findings under 2 CFR § 200.516(a)? | No |
| (d)(1)(vii) | Major Programs (list): | AL# 14.248 - Community Development Block Grants Section 108 Loan Guarantees AL# 93.323 – COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases AL# 21.027 - COVID-19 American Rescue Plan Act Grant AL# 21.023 - COVID-19 Cares Act Emergency Rental Assistance Program AL# 20.106 - COVID-19 Airport Coronavirus Response Grant Program |
| (d)(1)(viii) | Dollar Threshold: Type A/B Programs | Type A: > \$ 3,000,000 Type B: all others |
| (d)(1)(ix) | Low Risk Auditee under 2 CFR § 200.520? | Yes |

**CITY OF CLEVELAND
CUYAHOGA COUNTY**

**SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2022
(Continued)**

**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None