



**CITY OF CLEVELAND
CUYAHOGA COUNTY**

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2024

CITY OF CLEVELAND
CUYAHOGA COUNTY
DECEMBER 31, 2024

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CITY OF CLEVELAND
CUYAHOGA COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024

FEDERAL GRANTOR	Federal Assistance Listing Number	Pass Through Entity Identifying Number	Provided Through to Subrecipients	Total Federal Expenditures
<i>Pass Through Grantor</i>				
<i>Program / Cluster Title</i>				
U.S. DEPARTMENT OF AGRICULTURE				
<i>Direct Program:</i>				
Urban Agriculture and Innovative Production Program:				
Composting Food Waste Reduction	10.935	N/A	\$ -	\$ 45,512
<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	-	28,110
Total Child Nutrition Cluster			-	28,110
TOTAL U.S. DEPARTMENT OF AGRICULTURE			-	73,622
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>Direct Programs:</i>				
Healthy Start Initiative:				
Healthy Start Initiative - 23	93.926	N/A	351,568	593,089
Healthy Start Initiative - 24	93.926	N/A	188,660	359,175
Total Healthy Start Initiative			540,228	952,264
Substance Abuse and Mental Health Services Projects of Regional and National Significance				
Substance Abuse and Mental Health Services	93.243	N/A	-	350,552
<i>Passed through Cuyahoga County District Board of Health</i>				
Public Health Emergency Preparedness:				
Public Health Emergency Preparedness - 2022-2023	93.069	18-100-12-PH-1423	-	24,726
Public Health Emergency Preparedness - 2023-2024	93.069	18-100-12-PH-1524	-	91,099
Total Public Health Emergency Preparedness			-	115,825
Injury Prevention & Control Research & State & Community Based Programs:				
Overdose Data to Action Grant 2021	93.136	5NU17CE925005-03-00	-	68,283
Overdose Data to Action Grant 2023	93.136	1NH28CE003558-01-00	-	11,202
Total Injury Prevention & Control Research & State & Community Based Programs			-	79,485
<i>Passed through the Ohio Department of Public Health:</i>				
Public Health Emergency Preparedness				
City Readiness Initiative - 2023	93.069	18-200-12-PH-1423	-	751
City Readiness Initiative - 2024	93.069	18-200-12-PH-1524	-	41,274
Public Health Emergency Preparedness 2024-2025	93.069	18-200-12-PH-0125	-	93,006
Total Public Health Emergency Preparedness			-	135,031
Family Planning Services:				
Family Planning Services Title X FY 2023	93.217	18-200-11-RH-1024	103,200	314,143
Family Planning Services Title X FY 2024	93.217	18-200-11-RH-1125	-	199,117
Total Family Planning Services			103,200	513,260
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC):				
COVID-19 Enhanced Operations- 2023-2024	93.323	18-200-12-EO-0323	-	76,368
Total Epidemiology and Laboratory Capacity for Infectious Diseases			-	76,368
Public Health Emergency Response: Cooperative Agreement for Emergency Response:				
Public Health Crisis Response:				
Public Health Workforce	93.354	18-200-12-WF-0122	-	8,686
Total Public Health Emergency Response			-	8,686
Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health:				
Public Health Workforce	93.967	18-200-12-WF-0223	-	155,251
Total Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health			-	155,251
Maternal and Child Health Services Block Grants to the States:				
Maternal and Child Health Services Title X FY 2024	93.994	18-200-11-RH-1024	12,000	36,528
Maternal and Child Health Services Title X FY 2025	93.994	18-200-11-RH-1125	-	49,133
Preconception Health and Wellness 2023-2025	93.994	18-200-11-PW-0124	-	22,750
Total Maternal and Child Health Services			12,000	108,411
<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 ADRN 2021	93.044	N/A	-	224
WRAAA ADRN 2022	93.044	N/A	-	50,328
WRAAA ADRN 2023	93.044	N/A	-	134,860
WRAAA ADRN 2024	93.044	N/A	-	344,814
Total Special Programs for Aging			-	530,226
Total Aging Cluster			-	530,226
Medicare Enrollment Assistance Program:				
WRAAA MIPPA 2023	93.071	20-01OHMIAA-00 & 20-01OHMIDR-00	-	8,425
WRAAA MIPPA 2024	93.071	20-01OHMIAA-00 & 20-01OHMIDR-00	-	14,753
Total Medicare Enrollment Assistance Program			-	23,178

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CITY OF CLEVELAND
CUYAHOGA COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024

FEDERAL GRANTOR	Federal Assistance Listing Number	Pass Through Entity Identifying Number	Provided Through to Subrecipients	Total Federal Expenditures
<i>Pass Through Grantor</i>				
Program / Cluster Title				
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)				
<i>Passed through the Western Reserve Area Agency on Aging (WRAAA):</i>				
Low Income Home Energy Assistance Program				
WRAAA HEAP Outreach Program FY 2023	93.568	23-HA-156	-	18,103
WRAAA HEAP Outreach Program FY 2024	93.568	HEAP 2024-156	-	13,522
Total Low Income Home Energy Assistance Program			-	31,625
<i>Passed Through Cuyahoga County</i>				
Temporary Assistance to Needy Families (TANF)	93.558	AG1400113	-	3,508
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			655,428	3,083,670
U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT				
<i>Direct Programs:</i>				
<i>CDBG Entitlement/Special Purpose Grants Cluster:</i>				
Community Development Block Grants/Entitlements:				
CDBG YR 40	14.218	N/A	-	764,062
CDBG YR 41	14.218	N/A	-	28
CDBG YR 42	14.218	N/A	-	9,340
CDBG YR 43	14.218	N/A	35,072	81,037
CDBG YR 44	14.218	N/A	495,248	637,517
CDBG YR 45	14.218	N/A	609,706	1,189,839
CDBG YR 46	14.218	N/A	294,210	879,111
CDBG YR 47	14.218	N/A	1,023,894	1,460,242
CDBG YR 48	14.218	N/A	1,535,765	2,081,118
CDBG YR 49	14.218	N/A	5,782,204	11,859,600
CDBG YR 50	14.218	N/A	1,494,533	4,158,486
COVID-19 Cares Act CDBG 2020	14.218	N/A	124,690	124,691
Total CDBG Entitlement/Special Purpose Grants Cluster			11,395,322	23,245,071
HOME Investment Partnerships Programs:				
HOME Investment Partnership Program 2016	14.239	N/A	-	6,965
HOME Investment Partnership Program 2017	14.239	N/A	-	19,754
HOME Investment Partnership Program 2018	14.239	N/A	-	78,371
HOME Investment Partnership Program 2019	14.239	N/A	-	231,043
HOME Investment Partnership Program 2020	14.239	N/A	-	1,307,132
HOME Investment Partnership Program 2021	14.239	N/A	-	228,000
HOME Investment Partnership Program 2022	14.239	N/A	-	2,066,089
HOME Investment Partnership Program 2023	14.239	N/A	-	2,565,408
HOME Investment Partnership Program 2024	14.239	N/A	-	32,962
COVID-19 HOME ARPA	14.239	N/A	-	1,080,000
Total HOME Investment Partnership Program			-	7,615,724
Emergency Solutions Grant Program:				
Emergency Shelter Grants Program 2021	14.231	N/A	7,798	7,798
Emergency Shelter Grants Program 2022	14.231	N/A	387,882	387,882
Emergency Shelter Grants Program 2023	14.231	N/A	1,480,071	1,498,431
Total Emergency Solutions Grant Program			1,875,751	1,894,111
Housing Opportunities for Persons with AIDS:				
Housing Opportunities for Persons with AIDS 2023	14.241	N/A	1,082,557	1,878,080
Housing Opportunities for Persons with AIDS 2024	14.241	N/A	474,367	474,367
Total Housing Opportunities for Persons with AIDS			1,556,924	2,352,447
Lead- Based Paint Hazard Control in Privately-Owned Housing:				
Lead-Based Paint Hazard Control in Privately-Owned Housing 2020	14.900	N/A	373,475	435,063
Lead-Based Paint Hazard Control in Privately-Owned Housing 2022	14.900	N/A	142,575	454,694
Lead-Based Paint Hazard Control in Privately-Owned Housing 2023	14.900	N/A	-	377,800
Total Lead-Based Paint Hazard Control In Privately Owned Housing			516,050	1,267,557
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			15,344,047	36,374,910

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CITY OF CLEVELAND
CUYAHOGA COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024

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<i>Pass Through Grantor</i>				
<i>Program / Cluster Title</i>				
U.S. DEPARTMENT OF JUSTICE				
<i>Direct Programs:</i>				
Community Based Violence Intervention and Prevention Initiative	16.045	N/A	-	115,560
Drug Court Discretionary Grant Program				
Recovery Project IV	16.585	N/A	-	189,744
Public Safety Partnership and Community Policing Grants:				
COPS Hiring Program (CHP) 2020	16.710	N/A	-	1,287,280
FY 19 Law Enforcement Mental Health and Wellness Act	16.710	N/A	-	417
Total Public Safety Partnership and Community Policing Grants			-	1,287,697
Byrne Criminal Justice Innovation Program:				
2021-Edward Byrne Crime Justice Innovations	16.817	N/A	81,141	290,888
Total Edward Byrne Crime Justice Innovations			81,141	290,888
Criminal and Juvenile Justice and Mental Health Collaboration Program:				
2020 Justice and Mental Health Collaboration Program	16.745	N/A	30,087	30,087
2023 Connect and Protect	16.745	N/A	-	2,653
Total Criminal and Juvenile Justice and Mental Health Collaboration Program			30,087	32,740
Edward Byrne Memorial Justice Assistance Grant Program				
2020- Edward Byrne Memorial JAG	16.738	N/A	10,819	231,433
2020 - Operation Legend - JAG	16.738	N/A	-	686,581
2021 - Edward Byrne Memorial - JAG	16.738	N/A	11,728	301,748
2022 - Edward Byrne Memorial - JAG	16.738	N/A	-	79,821
2023 - Public Safety Partnership JAG	16.738	N/A	56,700	56,700
Total Edward Byrne Memorial Justice Assistance Grant Program			79,247	1,356,283
<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	-	24,796
2022 - Edward Byrne Memorial JAG - CGNL	16.738	2022-JG-A01-6444	-	24,436
Total Edward Byrne Memorial Justice Assistance Grant Program			-	49,232
Equitable Sharing Programs:				
Equitable Sharing Program- DOJ Asset Forfeiture Program	16.922	N/A	-	131,550
CPPA DOJ Law Enforcement	16.922	N/A	-	11,566
FOP DOJ Law Enforcement	16.922	N/A	-	20,605
Total Equitable Sharing Program			-	163,721
<i>Passed through Cuyahoga County:</i>				
Violence Against Woman Formula Grants:				
FY 22 VAWA Prosecution	16.588	2022-VP-VA2-V041	-	13,414
FY 23 VAWA Prosecution	16.588	2023-VP-VA2-V041	-	138,490
FY 21 VAWA Law Enforcement	16.588	2021-VP-VA2-V042	-	28,858
FY 22 VAWA Law Enforcement	16.588	2022-VP-VA2-V042	-	2,476
FY 23 VAWA Law Enforcement	16.588	2023-VP-VA2-V042	-	109,604
FY 22 VAWA Sexual Assault	16.588	2022-VP-VA2-V045	21,312	21,312
FY 23 VAWA Sexual Assault	16.588	2023-VP-VA2-V045	15,225	15,225
Total Violence Against Woman Formula Grants			36,537	329,379
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program:				
Cleveland Improving Criminal Justice Response Project 2020	16.590	2020- WE-AX-0017	-	132,840
<i>Passed through the Cuyahoga County Prosecutor's Office:</i>				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-21-GG-03281-JAGP	-	6,930
TOTAL U.S. DEPARTMENT OF JUSTICE			227,012	3,955,014
U.S. DEPARTMENT OF COMMERCE				
<i>Direct Program</i>				
<i>Economic Development Cluster:</i>				
COVID-19 CARES Act- Revolving Loan Fund Supplemental Disaster Recovery Resiliency Awards	11.307	N/A	-	2,021,234
Total Economic Development Cluster			-	2,021,234
TOTAL U.S. DEPARTMENT OF COMMERCE			-	2,021,234

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CITY OF CLEVELAND
CUYAHOGA COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024

FEDERAL GRANTOR	Federal Assistance Listing Number	Pass Through Entity Identifying Number	Provided Through to Subrecipients	Total Federal Expenditures
<i>Pass Through Grantor</i>				
<i>Program / Cluster Title</i>				
U.S. DEPARTMENT OF LABOR				
<i>Passed through Cuyahoga County</i>				
Unemployment Insurance:				
Reemployment Services and Eligibility Assessment (RESEA)	17.225	G-2223-15-0050	-	24,692
WIOA Cluster:				
WIOA Adult Program:				
WIOA Adult Admin	17.258	G-2223-15-0050	-	122,189
WIOA Adult Program	17.258	G-2223-15-0050	-	238,807
Total WIOA Adult Program			-	360,996
WIOA Youth Activities:				
WIOA Youth Admin	17.259	G-2223-15-0050	-	50,745
WIOA Youth Program	17.259	G-2223-15-0050	-	99,917
Total WIOA Youth Program			-	150,662
WIOA Dislocated Workers Formula Grants:				
WIOA Dislocated Worker Admin	17.278	G-2223-15-0050	-	48,117
WIOA Dislocated Worker Program	17.278	G-2223-15-0050	-	42,026
Total WIOA Dislocated Workers Formula Grants			-	90,143
Total WIOA Cluster			-	601,801
WIOA National Dislocated Worker Grants/WIA National Emergency Grants				
WIOA National Dislocated Worker Grants	17.277	G-2223-15-0050	-	4,127
Employment Service Cluster				
Employment Service/Wagner Peyser Funded Activities	17.207	G-2223-15-0050	-	30,344
Total Employment Service Cluster			-	30,344
Local Veterans Employment Representative Program	17.245	G-2223-15-0050	-	21,241
TOTAL U.S. DEPARTMENT OF LABOR			-	682,205
U.S. DEPARTMENT OF TRANSPORTATION				
<i>Direct Programs:</i>				
Airport Improvement Programs and COVID Airport Programs:				
Airport Improvement Program	20.106	N/A	-	587,634
COVID-19 Concession Rent Relief Airport Rescue Grant	20.106	N/A	-	4,193,133
COVID-19 Airport Coronavirus Response Grant Program -Concessions	20.106	N/A	-	1,048,283
COVID-19 Airport Coronavirus Response Grant Program	20.106	N/A	-	16,166,900
Total Airport Improvement Grant			-	21,995,950
<i>Passed through the Ohio Department of Transportation & Northeast Ohio Area Coordination Agency</i>				
Highway Planning and Construction:				
CUY Superior Avenue Cycle Track	20.205	PID 108259	-	471,979
<i>Passed through the Ohio Department of Public Safety:</i>				
Highway Safety Cluster:				
State and Community Highway Safety Grants:				
Selective Traffic Enforcement Program 2023	20.600	STEP-2023 Cleveland Police Departme-00104	-	2,729
Selective Traffic Enforcement Program 2024	20.600	STEP-2024 Cleveland Police Departme-00075	-	385
Total State and Community Highway Safety Grants			-	3,114
Total Highway Safety Cluster			-	3,114
Minimum Penalties for Repeat Offenders for Driving While Intoxicated:				
Impaired Driving Enforcement Program 2023	20.608	IDEP-2023 Cleveland Police Departme-00104	-	2,989
Impaired Driving Enforcement Program 2024	20.608	IDEP-2024 Cleveland Police Departme-00075	-	1,612
Total Minimum Penalties for Repeat Offender for Driving While Intoxicated			-	4,601
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			-	22,475,644

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CITY OF CLEVELAND
CUYAHOGA COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024

FEDERAL GRANTOR	Federal Assistance Listing Number	Pass Through Entity Identifying Number	Provided Through to Subrecipients	Total Federal Expenditures
<i>Pass Through Grantor</i>				
<i>Program / Cluster Title</i>				
U.S. DEPARTMENT OF ENVIRONMENTAL PROTECTION AGENCY				
Direct Programs:				
CLEAN in CLE	66.034	N/A	156,610	240,221
<i>Passed through the Ohio Environmental Protection Agency:</i>				
Air Pollution Control Program Support:				
Air Pollution Control Program Support 2023	66.001	EPAFFG22	-	603,341
Air Pollution Control Program Support 2024	66.001	EPAFFG24	-	76,702
Inflation Reduction Act	66.001	EPAIRAG	-	167,122
Total Air Pollution Control Program Support			-	847,165
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act:				
Air Pollution Control Program Support 2023	66.034	EPAFFPM22	-	100,647
Air Pollution Control Program Support 2024	66.034	EPAFFPM24	-	214,875
Total Survey, Studies, Research, Investigation Demonstrations and Special Activities			-	315,522
<i>Passed through the Northeast Ohio Areawide Coordinating Agency</i>				
Climate Pollution Reduction Grants	66.046	00E03472	-	86,443
<i>Passed through the Ohio Water Development Authority:</i>				
Capitalization Grants for Drinking Water State Revolving Loans				
10280-LSLR 2022-1	66.468	HZJEJR2ENJK4	-	166,031
10278-LSLR 2022-2	66.468	HZJEJR2ENJK4	-	3,239,236
10277-LSLR 2022-3	66.468	HZJEJR2ENJK4	-	3,474,636
10272-LSLR 2022-4	66.468	HZJEJR2ENJK4	-	1,985,621
10284-LSLR 2022-5	66.468	HZJEJR2ENJK4	-	3,994,983
10281-LSLR 2022-6	66.468	HZJEJR2ENJK4	-	2,149,619
10518-LSLR 2022- Special Cases	66.468	HZJEJR2ENJK4	-	6,580,697
10217-LSLR 2022-WMR	66.468	HZJEJR2ENJK4	-	481,823
10577-LSLR-2023-10-Supplies-Curb Boxes	66.468	HZJEJR2ENJK4	-	616,200
10677-LSLR-2023-1	66.468	HZJEJR2ENJK4	-	3,763,120
10678-LSLR-2023-2	66.468	HZJEJR2ENJK4	-	54,502
10679-LSLR-2023-3	66.468	HZJEJR2ENJK4	-	24,524
10680-LSLR-2023-4	66.468	HZJEJR2ENJK4	-	26,267
10683-LSLR-2023-5	66.468	HZJEJR2ENJK4	-	1,152,751
10684-LSLR-2023-6	66.468	HZJEJR2ENJK4	-	10,489
10673-LSLR-2023-8-Special Cases-1	66.468	HZJEJR2ENJK4	-	31,602
10747-LSLR-2023-10-Supplies-Filters	66.468	HZJEJR2ENJK4	-	162,446
10617-LSLR-2023-10- Supplies-Copper/Brass	66.468	HZJEJR2ENJK4	-	1,521,790
Total Water Development			-	29,436,337
Congressionally Mandated Projects:				
Nottingham Intake Rehab Project	66.202	N/A	-	558,336
TOTAL U.S. DEPARTMENT OF ENVIRONMENTAL PROTECTION AGENCY			156,610	31,484,024
U.S. DEPARTMENT OF HOMELAND SECURITY				
Direct Programs:				
Homeland Security Biowatch Program:				
Bio-Watch Program 2023	97.091	N/A	-	158,903
Bio-Watch Program 2024	97.091	N/A	-	196,846
Bio-Watch Emergency Preparedness- 2022	97.091	N/A	-	1,837
Bio-Watch Emergency Preparedness- 2023	97.091	N/A	-	25,959
Bio-Watch Emergency Preparedness- 2024	97.091	N/A	-	6,931
Total Homeland Security Biowatch Program			-	390,476
TOTAL U.S DEPARTMENT OF HOMELAND SECURITY			-	390,476

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CITY OF CLEVELAND
CUYAHOGA COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024

U.S. DEPARTMENT OF TREASURY

Direct Programs:

Equitable Sharing Program- Asset Forfeiture Program	21.016	N/A	-	418,745
Coronavirus State and Local Fiscal Recovery Funds:				
COVID-19 American Rescue Plan Act 2021	21.027	N/A	615,665	1,306,717
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	-	2,298,016
Total Coronavirus State and Local Fiscal Recovery Funds			615,665	3,604,733
Emergency Rental Assistance Program:				
COVID-19 CARES Act Emergency Rental Program 2	21.023	N/A	700,000	700,000
<i>Passed through the Ohio Department of Public Safety</i>				
Coronavirus State and Local Fiscal Recovery Funds:				
COVID-19 FY22 State ARPA VCRG	21.027	2022-AR-LEP-933	-	1,031,072
COVID-19 OCJS Pretrial Services	21.027	2022-AR-CCB-1108	-	315,589
COVID-19 Mentoring, Community Engagement Violence Initiative	21.027	2022-AR-CVI-1156	-	738,966
COVID-19 FY 22 ARPA First Responder Wellness, Recruitment, Retention and Resiliency	21.027	AFRR-148-WELL	-	174,368
COVID-19 FY 22 ARPA Recruitment-Police	21.027	AFRR-147P-HIR	-	303,000
COVID-19 FY 22 ARPA Recruitment- Fire	21.027	AFRR-147P-HIR	-	309,000
Total Coronavirus State and Local Fiscal Recovery Funds			-	2,871,995
<i>Passed through the Ohio Department of Public Development</i>				
Coronavirus State and Local Fiscal Recovery Funds:				
COVID-19 East 97th Street Sewer Project	21.027	N/A	-	1,300,000
COVID-19 Lead Safe Ohio Program	21.027	LED-2023-203701	-	299,350
Total Coronavirus State and Local Fiscal Recovery Funds			-	1,599,350
TOTAL U.S. DEPARTMENT OF TREASURY			1,315,665	9,194,823
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 17,698,762	\$ 109,735,622

**CITY OF CLEVELAND
CUYAHGA COUNTY**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2024**

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, 2024. 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 following the cost principles contained in Uniform Guidance wherein certain types of expenditures may or may not be allowable.

NOTE C – INDIRECT COST RATE

The City has elected not to use the 15 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE D - SUBRECIPIENTS

The City passes certain federal awards received from the Department of Health and Human Services, Department of Housing and Urban Development, Department of Justice, Department of Environmental Protection, and Department of the Treasury 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.

NOTE F - 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.

NOTE G – REVOLVING LOAN FUND

Activity in the Economic Adjustment Assistance, ALN 11.307 revolving loan fund during 2024:

Balance of loans outstanding	\$1,180,302
Cash and investment balances	1,219,164
Less: Unpaid principal of loans written off	<u>(378,232)</u>
Total federal value of revolving loan portion as of December 31, 2024	<u><u>\$2,021,234</u></u>



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**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 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, Ohio (the City) as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated June 26, 2025.

Report on Internal Control Over Financial Reporting

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

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.

A handwritten signature in black ink, appearing to read "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

June 26, 2025



65 East State Street
Columbus, Ohio 43215
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800-282-0370

**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 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, 2024. 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, 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, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (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.

Other Matters

The results of our auditing procedures disclosed an item of noncompliance which is required to be reported in accordance with Uniform Guidance and which is described in the accompanying schedule of findings as item 2024-001. Our opinion on each major federal program is not modified with respect to this matter.

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the noncompliance finding identified in our compliance audit described in the accompanying schedule of findings and corrective action plan. The City's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a material weakness.

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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings as item 2024-001, to be a material weakness.

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.

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the internal control over compliance finding identified in our audit described in the accompanying schedule of finding and corrective action plan. The City's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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, 2024, 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 26, 2025. 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 26, 2025

**CITY OF CLEVELAND
CUYAHOGA COUNTY**

**SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2024**

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?	Yes
(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)?	Yes
(d)(1)(vii)	Major Programs:	CDBG Entitlement/Special Purpose Grants Cluster AL #14.239 – HOME Investment Partnership Programs AL #14.241 – Housing Opportunities for Persons with Aids AL #21.027 – Coronavirus State and Local Fiscal Recovery Funds
(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

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

None

CITY OF CLEVELAND
CUYAHOGA COUNTY

SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2024
(Continued)

3. FINDINGS FOR FEDERAL AWARDS

1. Finding Number:	2024-001
Assistance Listing Number and Title:	AL # 14.218 – CDBG – Entitlement/Special Purpose Grants Cluster AL # 14.241 – Housing Opportunities for Persons With Aids
Federal Award Identification Number / Year:	2024
Federal Agency:	Department of Housing and Urban Development
Compliance Requirement:	Reporting
Pass-Through Entity:	Direct Award
Repeat Finding from Prior Audit?	No

Federal Funding Accountability and Transparency Act Reporting – Noncompliance and Material Weakness

2 C.F.R. Part 170 provides guidance to implement requirements of the Federal Funding Accountability and Transparency Act (Pub. L. No. 109-282, as amended by Section 6202 of Public Law 110-252), hereafter referred to as the “Transparency Act”. 2 C.F.R. Part 170 Appendix A requires recipients (an entity that received a Federal Award directly from a Federal agency) requires prime recipients of federal awards who make first-tier subawards to report the subaward on the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS) website maintained by the federal Office of Management and Budget. 2 C.F.R. Part 170 Appendix A further requires, recipients of grants or cooperative to report first-tier subawards of \$30,000 or more on the FSRS website. Prime recipients must report by the end of the month following the month in which the obligation is made. It is management’s responsibility to design and implement internal controls to reasonably ensure compliance with laws and regulations and to ensure management’s objectives are achieved.

The City is considered a direct recipient for federal funds applicable to Transparency Act reporting and is expected to report the subawards obligated in accordance with the Transparency Act. During the audit period, the City disbursed approximately \$1.34 million in funding from the AL No. 14.241 Housing Opportunities for Person with Aids (HOPWA) and \$10.7 million in funding from AL No. 14.218 Community Development Block Grants/Entitlement Grants (CDBG) federal programs to 47 first-tier sub-awardees that exceeded \$30,000. The City was required to report these subawards to the FSRS website in accordance with the Transparency Act.

The Department of Community Development manages the reporting for these programs. During the period under audit, it was determined the Department did not report any of the information in the FFATA FSRS for the HOPWA and CDBG grants.

Insufficient internal controls over the preparation and review of reports increase the risk the reports submitted to the federal grantor agency are inaccurate and incomplete. In addition, by not complying with Federal Transparency Act reporting requirements, the Department risks federal funding being reduced, taken away, or other sanctions imposed by the federal grantor agency. If the subawards are not reported accurately and timely within FSRS, the risk exists that those using the Transparency Reports could be relying on inaccurate information.

CITY OF CLEVELAND
CUYAHOGA COUNTY

SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2024
(Continued)

3. FINDINGS FOR FEDERAL AWARDS
(Continued)

FINDING NUMBER 2024-001
(Continued)

Federal Funding Accountability and Transparency Act Reporting – Noncompliance and Material Weakness (Continued)

The Department of Community Development should implement and evaluate its internal controls over the FSRs reporting process by collecting and reporting complete, accurate, and timely information regarding the subawards subject to the Transparency Act. The Department should implement a procedure to reconcile the subaward information entered in the FSRs website to internal records to ensure the information reported is complete and accurate. Management should periodically review these procedures to ensure they promote compliance with federal regulations and are operating as intended.

Official's Response: The Department of Community Development is actively developing a formalized process to ensure ongoing FFATA compliance for all first-tier subawards exceeding \$30,000. The following actions are being undertaken:

- A designated staff member within the Fiscal Operations unit is being identified to assume primary responsibility for FFATA reporting and compliance tracking.
- Comprehensive written procedures are being drafted to support consistent FFATA compliance.
- Plans are in place to provide appropriate staff with targeted training on FFATA requirements and FSRs system functionality to ensure readiness and compliance.
- The Department is designing a compliance calendar and supervisory review process to track reporting deadlines and ensure adequate oversight prior to FSRs submission.
- Beginning with the July 2025 program cycle, all subrecipients receiving federal awards exceeding \$30,000 will be notified in their funding award letters of these additional FFATA-related reporting and monitoring requirements.
- The Department of Community Development is review subawards made during the previous reporting period to assess feasibility of retroactive reporting in consultation with the United States Department of Housing and Urban Development guidance.

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CITY OF CLEVELAND

Mayor Justin M. Bibb

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CORRECTIVE ACTION PLAN 2 CFR § 200.511(c) DECEMBER 31, 2024

Finding Number: 2024-001

Planned Corrective Action: The Department of Community Development is actively developing a formalized process to ensure FFATA compliance for all first-tier subawards exceeding \$30,000. The following actions are currently underway and are anticipated to be fully implementation on July 1, 2025:

Assignment of Responsibility – A designated staff member within the Fiscal Operations unit is being identified to assume primary responsibility for FFATA reporting and compliance tracking

Policy and Procedure Development – Comprehensive written procedures are being drafted to support consistent FFATA compliance

Training – Plans are in place to provide appropriate staff with the targeted training on FFATA requirements and FSRS system functionality to ensure readiness and compliance.

Monitoring and Internal Controls – The Department is designing a compliance calendar and supervisory review process to track reporting deadlines and ensure adequate oversight prior to FRSR submission

Subrecipient Notification – Beginning in July 2025 program cycle, all subrecipients receiving federal awards exceeding \$30,000 will be notified in their funding award letters of these additional FFATA related reporting and monitoring requirements.

Review of Prior-Year Activity – The Department is reviewing subawards made during the previous reporting to assess the feasibility of retroactive reporting in consultation with the United States Department of Housing and Urban Development guidance.

Anticipated Completion Date: July 1, 2025

Responsible Contact Person: Accounting Manager, Department of Community Development

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