

**CITY OF CLEVELAND, OHIO**

**Single Audit Reports**

**Year Ended December 31, 2019**

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CITY OF CLEVELAND  
CUYAHOGA COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For The Year Ended December 31, 2019

Federal Grant/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Number	Passed Through to Subrecipients	Federal Expenditures
<b>Department of Agriculture</b>				
Pass-Through Programs:				
Ohio Department of Education Office of Child Nutrition Services:				
Summer Food Service Program for Children 2018	10.559	087593		11,155
Summer Food Service Program for Children 2019	10.559	087593		170,012
<b>Subtotal - Child Nutrition Cluster</b>			-	181,167
<b>Total Department of Agriculture</b>				
			-	181,167
<b>Department of Health and Human Services</b>				
Direct Programs:				
Healthy Start Initiative Yr 18	93.926		662,455	857,487
Healthy Start Initiative Yr 19	93.926		258,920	600,572
<b>Subtotal</b>			921,375	1,458,059
Substance Abuse and Mental Health Services Administration	93.243			16,250
Substance Abuse and Mental Health Services Administration	93.243		668,364	740,580
Substance Abuse and Mental Health Services Administration	93.243			111,102
<b>Subtotal</b>			668,364	867,932
Pass-Through Programs:				
Cuyahoga County District Board of Health:				
Public Health Emergency Preparedness 2020	93.069	18-100-12-PH-1120		67,488
<b>Subtotal</b>			-	67,488
Family Planning Services Title X FY 2019	93.217	18-200-11-RH-0519		194,230
Family Planning Services Title X FY 2020	93.217	18-200-11-RH-0620	50,944	298,595
<b>Subtotal</b>			50,944	492,825
Maternal and Child Health Services FY 2019	93.994	18-200-11-RH-0519		106,989
Maternal and Child Health Services FY 2020	93.994	18-200-11-RH-0620	10,189	59,719
<b>Subtotal</b>			10,189	166,708
HIV Prevention 2018	93.940	18-200-12-HP-1118	61,784	83,826
HIV Prevention 2019	93.940	18-200-12-HP-1219	371,062	674,676
<b>Subtotal</b>			432,846	758,502

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**CITY OF CLEVELAND  
CUYAHOGA COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**For The Year Ended December 31, 2019**

Federal Grant/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Number	Passed Through to Subrecipients	Federal Expenditures
<b>Department of Health and Human Services (continued)</b>				
Cuyahoga County District Board of Health (continued):				
Sexually Transmitted Diseases Control Program 2018	93.977	18-2-001-2-ST-1018		23,934
Sexually Transmitted Diseases Control Program 2019	93.977	18-200-12-ST-1119		144,381
<b>Subtotal</b>			-	168,315
The Alcohol, Drug & Mental Health Services Board of Cuyahoga County:				
Alcohol, Drug Addiction and Mental Health Service 2018 Prevention	93.959	4253C		227
<b>Subtotal</b>			-	227
Public Health Emergency Preparedness 2018	93.074	18-100-12-PH-0918		18,572
Public Health Emergency Preparedness 2019	93.074	18-2-001-2-PH-1019		94,415
Ohio Department of Health:				
City Readiness Initiative 2019	93.074	18-2-001-2-PH-1019		63,979
City Readiness Initiative 2020	93.074	18-2-001-2-PH-1120		32,114
<b>Subtotal</b>			-	209,080
Get Vaccinated 2018-19	93.539	18-100-1-2-GV-0119		39,694
<b>Subtotal</b>			-	39,694
Western Reserve Area Agency on Aging (WRAAA):				
WRAAA OAA/ADRN/Supporting Services Project 2018	93.044			22,732
WRAAA OAA/ADRN/Supporting Services Project 2019	93.044			169,994
<b>Subtotal - Aging Cluster</b>			-	192,726
WRAAA MIPPA 2019	93.071	18010HMIAA-00 & 18-10HMIDR-00		12,800
<b>Subtotal</b>			-	12,800
WRAAA HEAP Outreach Program FY 2019	93.568	19-HA-156		9,407
<b>Subtotal</b>			-	9,407
Cuyahoga County:				
Temporary Assistance to Needy Families	93.558	AG1400113		63,638
<b>Subtotal - TANF Cluster</b>			-	63,638
<b>Total Department of Health and Human Services</b>			2,083,718	4,507,401

(Continued)

CITY OF CLEVELAND  
 CUYAHOGA COUNTY  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For The Year Ended December 31, 2019

Federal Grant/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Number	Passed Through to Subrecipients	Federal Expenditures
<b>Department of Housing &amp; Urban Development</b>				
Direct Programs:				
CDBG Yr 37	14.218			4,347
CDBG Yr 39	14.218		59,670	62,639
CDBG Yr 40	14.218		738,952	1,249,524
CDBG Yr 41	14.218		224,819	399,943
CDBG Yr 42	14.218		1,267,505	1,310,773
CDBG Yr 43	14.218		1,280,499	2,117,466
CDBG Yr 44	14.218		6,206,424	12,804,936
CDBG Yr 45	14.218		1,619,073	3,372,773
Neighborhood Stabilization Program 1	14.218			236,570
Neighborhood Stabilization Program 3	14.218			30,679
<b>Subtotal - CDBG Entitlement Grants Cluster</b>			11,396,942	21,589,650
HOME Investment Partnerships Program 2013	14.239		47,498	47,498
HOME Investment Partnerships Program 2014	14.239		1,897,383	2,073,838
HOME Investment Partnerships Program 2015	14.239		304,179	320,186
HOME Investment Partnerships Program 2016	14.239		462,844	462,844
HOME Investment Partnerships Program 2017	14.239		333,888	453,429
HOME Investment Partnerships Program 2018	14.239			160,163
<b>Subtotal</b>			3,045,792	3,517,958
Emergency Shelter Grants Program 2015	14.231			63
Emergency Shelter Grants Program 2017	14.231		299,534	299,545
Emergency Shelter Grants Program 2018	14.231		1,117,056	1,162,705
Emergency Shelter Grants Program 2019	14.231			18,312
<b>Subtotal</b>			1,416,590	1,480,625
Housing Opportunities for Persons With AIDS 2018	14.241		749,843	749,843
Housing Opportunities for Persons With AIDS 2019	14.241		419,535	419,535
<b>Subtotal</b>			1,169,378	1,169,378
Lead-Based Paint Hazard Control in Privately-Owned Housing 2018	14.900		216,932	261,475
<b>Subtotal</b>			216,932	261,475
Lead Hazard Reduction Demonstration Grant Program	14.905		58,649	995,087
<b>Subtotal</b>			58,649	995,087
<b>Total Department of Housing &amp; Urban Development</b>			17,304,283	29,014,173
<b>Department of Justice</b>				
Direct Programs:				
Greater Cleveland Drug Court - Men's Treatment	16.585			58,980
Recovery Project II	16.585			66,360
<b>Subtotal</b>			-	125,340

(Continued)



**CITY OF CLEVELAND  
CUYAHOGA COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**For The Year Ended December 31, 2019**

Federal Grant/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Number	Passed Through to Subrecipients	Federal Expenditures
<b>Department of Commerce</b>				
Pass-Through Programs:				
Ohio Department of Jobs and Family Services:				
U S Department of Commerce, Economic Development Administration:				
Revolving Loan Fund Grant - Economic Adjustment Assistance	11.307	See Footnote 1	3,378,536	3,378,536
<b>Subtotal - Economic Development Cluster</b>			-	3,378,536
<b>Total Department of Commerce</b>				
			-	3,378,536
<b>Department of Labor</b>				
Cuyahoga County:				
WIOA Adult Program	17.258	G-1819-15-0177	501,971	501,971
<b>Subtotal</b>			-	501,971
WIOA Youth Program	17.259	G-1819-15-0177	307,988	307,988
<b>Subtotal</b>			-	307,988
WIOA Dislocated Worker Program	17.278	G-1819-15-0177	128,358	128,358
<b>Subtotal</b>			-	128,358
<b>Subtotal - WIOA Cluster</b>			-	938,317
WIOA National Dislocated Worker Grants	17.277	DW-32582-18-60-A-42	7,684	7,684
<b>Subtotal</b>			-	7,684
Workforce Innovation Fund - Wage Pathways	17.283	G-1819-15-0518	49,505	49,505
<b>Subtotal</b>			-	49,505
Employment Service/Wagner-Peyser Funded Activities	17.207	G-1819-15-0177	109,830	109,830
<b>Subtotal</b>			-	109,830
Local Veterans' Employment Representative Program	17.804	G-1819-15-0177	38,361	38,361
<b>Subtotal</b>			-	38,361
<b>Subtotal - Employment Service Cluster</b>				148,191
<b>Total Department of Labor</b>				
			-	1,143,697
<b>Department of Transportation</b>				
Direct Programs:				
Airport Improvement Program	20.106		11,843,810	11,843,810
<b>Subtotal</b>			-	11,843,810
Pass-Through Programs:				
Ohio Department of Transportation & Northeast Ohio Area Coordinating Agency:				
ODOT Carnegie Study	20.205	See Footnote 2 PID100034	58,098	58,098
<b>Subtotal - Highway Planning and Construction Cluster</b>			-	58,098

**(Continued)**

CITY OF CLEVELAND  
CUYAHOGA COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For The Year Ended December 31, 2019

Federal Grant/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Number	Passed Through to Subrecipients	Federal Expenditures
<b>Department of Transportation (continued)</b>				
Pass-Through Programs (continued):				
University Hospitals:				
Impaired Driving Enforcement Program 2019	20.616	OVI-2019-University Hospitals Clev-00005		7,330
Ohio Department of Public Safety:				
National Priority Safety Programs 2019	20.616	DDEP-2019-Cleveland Police Departme-00047		450
<b>Subtotal</b>			-	7,780
Cuyahoga County OVI Task Force 2018				
Selective Traffic Enforcement Program 2019	20.600	OVI-2018-University Hospitals Clev-00010		5,768
Selective Traffic Enforcement Program 2020	20.600	STEP-2019-Cleveland Police Department-00081		12,358
<b>Subtotal</b>		STEP-2020-Cleveland Police Departme-00080	-	551
<b>Subtotal - Highway Safety Cluster</b>			-	18,677
			-	26,457
Impaired Driving Enforcement Program 2019				
Impaired Driving Enforcement Program 2020	20.608	IDEP-2019-Cleveland Police Department-00081		3,402
<b>Subtotal</b>	20.608	IDEP-2020-Cleveland Police Departme-00080	-	3,044
<b>Total Department of Transportation</b>			-	6,446
			-	11,934,811
<b>Department of Environmental Protection Agency</b>				
Direct Programs:				
Bioretention at Wildwood Park	66.469			436,000
<b>Subtotal</b>			-	436,000
Pass-Through Programs:				
Environmental Protection Agency:				
Air Pollution Control Program Support 2019	66.001	EPAFFG18		409,271
Air Pollution Control Program Support 2020	66.001	EPAFFG20		99,201
<b>Subtotal</b>			-	508,472
Air Pollution Control Program Support 2019				
<b>Subtotal</b>	66.034	EPAFPM18	-	189,629
			-	189,629
Ohio Water Development Authority:				
OWDA E. 185th & Marcella Road	66.458	8350		5,368,896
<b>Subtotal - Clean Water State Revolving Fund Cluster</b>			-	5,368,896
<b>Total Department of Environmental Protection Agency</b>			-	6,502,997

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CITY OF CLEVELAND  
 CUYAHOGA COUNTY  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For The Year Ended December 31, 2019

Federal Grant/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Number	Passed Through to Subrecipients	Federal Expenditures
<b>Department of Homeland Security</b>				
Direct Programs:				
FEMA Disaster Grant	97.036			1,007,751
<b>Subtotal</b>			-	1,007,751
FY17 Port Security Grant	97.056			22,500
<b>Subtotal</b>			-	22,500
Assistance to Firefighters 2017	97.044			214,309
<b>Subtotal</b>			-	214,309
Bio-Watch Program 2018	97.091			185,644
Bio-Watch Program 2019	97.091			123,250
<b>Subtotal</b>			-	308,894
Cuyahoga County Department of Justice Affairs:				
Urban Area Security Initiative 2016	97.067	EMW-2016-SS-00104-S01		83,710
<b>Subtotal</b>			-	83,710
<b>Total Department of Homeland Security</b>				
<b>Grand Total</b>			-	1,637,164
			19,682,886	61,180,242
				<b>(Concluded)</b>

**CITY OF CLEVELAND  
 CUYAHOGA COUNTY  
 NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 FOR THE YEAR ENDED DECEMBER 31, 2019**

**Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the City of Cleveland (the “City”) and is presented on the cash basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Uniform Grant Guidance.

**Footnote 1: Revolving Loan Fund**

Activity in the Economic Adjustment Assistance, CFDA 11.307 revolving loan fund during 2019:

Beginning loans receivable balance as of January 1, 2019	\$1,943,070
Loans made during 2019	169,335
Loan principal repaid on loans issued prior to 2019	<u>(1,142,927)</u>
Ending loans receivable balance as of December 31, 2019	<u>\$969,478</u>
Cash balance on hand in the revolving loan fund as of December 31, 2019	
Cash balance, unobligated	\$2,684,451
Revolving loan committed but not disbursed	<u>100,000</u>
Total unobligated cash and committed but not disbursed cash	<u>2,784,451</u>
Total value of revolving loan portion of the EDA 11.307 program	3,753,929
Less: City's matching share	<u>(375,393)</u>
Total federal value of revolving loan portion as of December 31, 2019	<u>\$3,378,536</u>
Binkowsky-Dougherty Distribution, LLC	17,612
Cleanlife Energy, LLC	42,307
Cleveland Whiskey, LLC	85,802
Hansa Import House Co.	22,556
Evergreen Real Estate Corporation	123,134
Green City Growers Cooperative	121,912
Ohio City Galley, LLC	163,489
Northeast Ohio Neighborhood Health Services, INC	17,274
TBS Ohio, LLC	57,998
Tremont Athletic Club, LLC	67,262
SIFCO Industries, LLC	<u>250,132</u>
<b>Total</b>	<u>\$969,478</u>

**CITY OF CLEVELAND  
 CUYAHOGA COUNTY  
 NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 FOR THE YEAR ENDED DECEMBER 31, 2019**

**Footnote 2: Ohio Department of Transportation (CFDA 20.205)**

The Ohio Department of Transportation (ODOT) is the organization of state government responsible for developing and maintaining all state and federal roadways in the State of Ohio (State) with the exception of the Ohio Turnpike. In addition to highways, the department also helps develop public transportation and public aviation programs. The Schedule of Expenditures of Federal Awards details expenditures incurred by the City in the year they were paid. Due to the timing of work executed and timing of the reimbursement from ODOT, the expenditures reported on the Schedule of Expenditures of Federal Awards may not coincide with expenditures reported by ODOT.

Amount reimbursed by ODOT during 2019	\$	-
Amount expensed by the City in 2019 not reimbursed in 2019		58,098
Expended and reported by the City in 2019	\$	<u>58,098</u>

**Footnote 3: Subrecipients**

The City passes certain federal awards received to other governments or not-for-profit agencies (subrecipients). The City reports expenditures of Federal awards to subrecipients when paid in cash.

As a subrecipient, 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.

**Footnote 4: Indirect Cost Rates**

The City has elected to not use the 10% de minimis cost rate as covered in 2 CFR 200.414 Indirect (F&A) costs.

**Footnote 5: 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 expenditures of non-Federal matching funds.

## **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**

To the Honorable Frank G. Jackson, Mayor, Members of Council and the Audit Committee  
City of Cleveland, Ohio:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Cleveland, Ohio ("City") as of and for the year ended December 31, 2019 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 25, 2020, wherein we noted the financial impact of COVID-19 on subsequent periods.

### **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. 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.

### **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*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Clark, Schaefer, Hackett & Co.*

Cincinnati, Ohio  
June 25, 2020

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND  
ON INTERNAL CONTROL OVER COMPLIANCE AND REPORT ON SCHEDULE OF EXPENDITURES  
OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

To the Honorable Frank G. Jackson, Mayor, Members of Council and the Audit Committee  
City of Cleveland, Ohio:

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

We have audited the City of Cleveland, Ohio's (the "City") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended December 31, 2019. 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 federal statutes, regulations, and the terms and conditions of its federal awards 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the City's compliance.

***Opinion on Each Major Federal Program***

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2019.

## **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 compliance requirements that could have a direct and material effect on a major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

## **Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated June 25, 2020, 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 the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United State 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.

*Clark, Schaefer, Hackett & Co.*

Cincinnati, Ohio  
June 25, 2020

**CITY OF CLEVELAND, OHIO**  
**Schedule of Findings and Questioned Costs**  
**Year Ended December 31, 2019**

**Section I – Summary of Auditors’ Results**

**Financial Statements**

Type of auditors’ report issued:	Unmodified
Internal control over financial reporting:	
• Material weakness(es) identified?	None
• Significant deficiency(ies) identified not considered to be material weaknesses?	None
Noncompliance material to the financial statements noted?	None

**Federal Awards**

Internal control over major programs:	
• Material weakness(es) identified?	None
• Significant deficiency(ies) identified not considered to be material weaknesses?	None
Type of auditors’ report issued on compliance for major programs:	Unmodified
Any audit findings that are required to be reported in accordance with 2 CFR 200.516(a)?	None
Identification of major programs:	
• CFDA 11.307 – Economic Development Cluster	
• CFDA 20.106 – Airport Improvement Program	
• CFDA 66.458 – Clean Water State Revolving Fund Cluster	
Dollar threshold to distinguish between Type A and Type B Programs:	\$1,835,407
Auditee qualified as low-risk auditee?	Yes

**Section II – Financial Statement Findings**

None

**Section III – Federal Award Findings and Questioned Costs**

None