

CITY OF OXNARD, CALIFORNIA
SINGLE AUDIT OF FEDERALLY ASSISTED
GRANT PROGRAMS

JUNE 30, 2014

CITY OF OXNARD

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

Honorable Mayor and City Council
City of Oxnard
Oxnard, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Oxnard, California (the City), as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated December 26, 2014.

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 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as Finding Numbers 2014-001 and 2014-002 that we consider to be significant deficiencies.

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*.

We noted certain matters that we have reported to management and the City Council in a separate letter dated December 26, 2014.

City of Oxnard's Responses to the Findings

The City's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The City's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

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.

White Nelson Dick Evans LLP

Irvine, California
December 26, 2014

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY OMB CIRCULAR A-133 AND ON THE SCHEDULE OF
EXPENDITURES OF FEDERAL AWARDS

Honorable Mayor and City Council
City of Oxnard
Oxnard, California

Report on Compliance for Each Major Federal Program

We have audited the City of Oxnard's (the City) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended June 30, 2014. The City's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the City's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2014.

Report on Internal Control over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. 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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated December 26, 2014, 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.

**Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133
(Continued)**

The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements taken as a whole.

White Nelson Dick Evans LLP

Irvine, California

February 19, 2015, except to the date for the Schedule of Expenditures of Federal Awards, to which the date is December 26, 2014

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

CITY OF OXNARD

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the year ended June 30, 2014

Federal Grantor / Pass - Through Grantor / Program / Cluster Title	Catalog of Federal Domestic Assistance Number	Program Identification Number	Federal Expenditures
<u>United States Department of Housing and Urban Development</u>			
Community Development Block Grants (CDBG) Cluster:			
Direct Assistance:			
Community Development Block Grants	14.218	B-11-MC-06-0534 B-13-MC-06-0534	\$ 150,216 1,283,291
Passed Through California Department of Housing and Community Development:			
Neighborhood Stabilization Program	14.218	09-NSP1-6115	74,277
Total Community Development Block Grants			<u>1,507,784</u>
Direct Assistance:			
Emergency Solutions Grant Program	14.231	E-12-MC-06-0534 E-13-MC-06-0534	77,129 79,865
Total Emergency Solutions Grant Program			<u>156,994</u>
Direct Assistance:			
Supportive Housing Program	14.235	CA0947B9D111103 CA0716B9D111205 CA0717B9D111205	13,747 125,814 50,882
Total Supportive Housing Program			<u>190,443</u>
Direct Assistance:			
HOME	14.239	M-12-MC-06-0526 M-13-MC-06-0526	163,046 568,152
Total HOME Investment Partnerships Program			<u>731,198</u>
Total United States Department of Housing and Urban Development			<u>2,586,419</u>
<u>United States Department of Justice</u>			
Edward Byrne Justice Assistance Grant (JAG) Cluster:			
Direct Assistance:			
Edward Byrne Memorial Justice Assistance Grant	16.738	2010-DJ-BX-0330 2011-DJ-BX-2742 2012-DJ-BX-1010 2013-DJ-BX-0737	37,336 4,344 19,332 96,028
Total Edward Byrne Memorial Justice Assistance Grant			<u>157,040</u>
Passed through the Ventura County Sheriff's Office:			
Federal Equitable Sharing Agreement	16.922	N/A	<u>95,390</u>
Total United States Department of Justice			<u>252,430</u>
<u>United States Department of Transportation</u>			
Passed through the State of California Department of Transportation:			
Highway Planning and Construction	20.205	BHLS-5129 (069) BHLS-5129 (070) CML-5129 (078) CML-5129 (079) CML-5129 (081) CML-5129 (029)	759 15,583 24,382 8,030 3,031 320,463

See Accompanying Independent Auditors' Report on Compliance for Each Major Program and on Internal Control over Compliance Required by OMB Circular A-133 and on the Schedule of Expenditures of Federal Awards (pages 3-5) and Notes to Schedule of Expenditures of Federal Awards (pages 9 and 10).

CITY OF OXNARD

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(CONTINUED)

For the year ended June 30, 2014

Federal Grantor / Pass - Through Grantor / Program / Cluster Title	Catalog of Federal Domestic Assistance Number	Program Identification Number	Federal Expenditures
<u>United States Department of Transportation (Continued)</u>			
Passed through the State of California Department of Transportation (Continued):			
Highway Planning and Construction (Continued)	20.205	CMLNI-5129 (076)	\$ 1,218
		HSIPL-5129 (065)	138,888
		HSIPL-5129 (071)	1,324
		HSIPL-5129 (072)	126,866
		HSIPL-5129 (082)	7,032
		HSIPL-5129 (083)	14,207
		HSIPL-5129 (084)	1,135
		SRTSL-5129 (061)	571,683
		STPL-5129 (067)	1,360,666
		STPL-5129 (074)	1,162,815
		STPL-5129 (073)	799,475
		STPL-5129 (075)	6,877
		STPLN-5129 (012)	242,176
		TCSPL-5129 (077)	184,801
Total Highway Planning and Construction			<u>4,991,411</u>
Federal Transit Formula Grants	20.507	CA-95-X196-00	127,552
Total United States Department of Transportation			<u>5,118,963</u>
<u>United States Environmental Protection Agency</u>			
Direct Assistance:			
Environmental Workforce Development and Job Training	68.815	99T03501	<u>9,848</u>
<u>United States Department of Energy (Office of Energy & Renewable Energy)</u>			
Direct Assistance:			
Energy Efficiency and Conservation Block Grant Program - ARRA	81.128	DE-SC0003264	<u>83,447</u>
<u>United States Department of Health and Human Services</u>			
Passed through County of Ventura Area Agency on Aging:			
Special Programs for the Aging, Nutrition Services	93.045	3C-007-071212	<u>82,681</u>
<u>Corporation for National and Community Service</u>			
Direct Assistance:			
Retired and Senior Volunteer Program	94.002	13SRPCA010	69,277
		13SRPCA010	16,043
Total Corporation for National and Community Service			<u>85,320</u>
<u>United States Department of Homeland Security</u>			
Passed Through the Ventura County Sheriff:			
Emergency Management Performance Grant	97.042	2013-0047	<u>27,154</u>
Direct Assistance:			
Assistance to Firefighters Grant	97.044	EMW-2011-FH-00070	1,705,796
		EMW-2011-FP-00367	77,102
		EMW-2012-FO-00787	51,543
		EMW-2012-FV-00308	906,252
Total Assistance to Firefighters Grant			<u>2,740,693</u>

See Accompanying Independent Auditors' Report on Compliance for Each Major Program and on Internal Control over Compliance Required by OMB Circular A-133 and on the Schedule of Expenditures of Federal Awards (pages 3-5) and Notes to Schedule of Expenditures of Federal Awards (pages 9 and 10).

CITY OF OXNARD

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(CONTINUED)

For the year ended June 30, 2014

Federal Grantor / Pass - Through Grantor / Program / Cluster Title	Catalog of Federal Domestic Assistance Number	Program Identification Number	Federal Expenditures
<u>United States Department of Homeland Security (Continued)</u>			
Passed Through the Ventura County Sheriff (Continued):			
Homeland Security Grant Program	97.067	2012-SS-00123	\$ 113,178
		2011-SS-0077	60,856
		2013-00110	32,847
		2013-00110	6,090
Total Homeland Security Grant Program			<u>212,971</u>
Staffing for Adequate Fire and Emergency Response Grant	97.083	EMW-2012-FH-00072	<u>666,140</u>
Total United States Department of Homeland Security			<u>3,646,957</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 11,866,065</u>

See Accompanying Independent Auditors' Report on Compliance for Each Major Program and on Internal Control over Compliance Required by OMB Circular A-133 and on the Schedule of Expenditures of Federal Awards (pages 3-5) and Notes to Schedule of Expenditures of Federal Awards (pages 9 and 10).

CITY OF OXNARD

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the year ended June 30, 2014

1. GENERAL:

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of the City of Oxnard (the City). The City's reporting entity is defined in Note I of the notes to the City's financial statements. All financial assistance received directly from federal agencies as well as federal financial assistance passed through other government agencies to the City is included in the accompanying schedule.

2. BASIS OF ACCOUNTING:

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting for governmental funds, which is described in the Note I of the notes to the City's financial statements.

3. RELATIONSHIP TO COMPREHENSIVE FINANCIAL REPORT:

Amounts reported in the accompanying Schedule of Expenditures of Federal Awards agree to amounts reported within the City's Comprehensive Annual Financial Report.

4. RELATIONSHIP TO FEDERAL FINANCIAL REPORTS:

Amounts reported in the accompanying Schedule of Expenditures of Federal Awards agree with amounts reported in federal financial reports.

5. CONTINGENCIES:

Under the terms of federal and state grants, additional audits may be requested by the grantor agencies and certain costs may be questioned as not being appropriate expenditures under the terms of the grants. Such audits could lead to a request for reimbursement to the grantor agencies.

See Accompanying Independent Auditors' Report on Compliance for Each Major Program and on Internal Control over Compliance Required by OMB Circular A-133 and on the Schedule of Expenditures of Federal Awards (pages 3 - 5) and the Schedule of Expenditures of Federal Awards (pages 6 - 8).

CITY OF OXNARD

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(CONTINUED)

For the year ended June 30, 2014

6. SUBRECIPIENTS:

Of the federal expenditures presented in the accompanying Schedule of Expenditures of Federal Awards, the City provided federal awards to subrecipients as follows:

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Amount Provided to Subrecipients</u>
Emergency Solutions Grant Program	14.231	\$ 145,705
Supportive Housing Program	14.235	188,761
Edward Byrne Memorial Justice Assistance Grant	16.738	<u>86,837</u>
		<u>\$ 421,303</u>

7. FEDERALLY FUNDED LOANS:

The City administers loans, primarily deferred loans, made from funds provided by the following federal programs:

<u>Federal Programs</u>	<u>Loans Expended During the Year Ended June 30, 2014</u>	<u>Loans Outstanding as of June 30, 2014</u>
Community Development Block Grants (CFDA #14.218)	\$ -	\$ 2,564,710
HOME Program (CFDA # 14.239)	\$ -	2,828,071

See Accompanying Independent Auditors' Report on Compliance for Each Major Program and on Internal Control over Compliance Required by OMB Circular A-133 and on the Schedule of Expenditures of Federal Awards (pages 3 - 5) and the Schedule of Expenditures of Federal Awards (pages 6 - 8).

CITY OF OXNARD

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the year ended June 30, 2014

1. SUMMARY OF AUDITORS' RESULTS:

Financial Statements

Type of auditors' report issued:

- Unmodified

Internal control over financial reporting:

- Material weakness identified? yes x no
- Significant deficiency identified? x yes none reported

See finding numbers 2014-01 and 2014-02

Noncompliance material to financial statements noted: yes x no

Federal Awards:

Internal control over major programs:

- Material weakness identified? yes x no
- Significant deficiency identified? yes x none reported

Type of auditors' report issued on compliance for major programs:

- Unmodified

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133?

 yes x no

Identification of major programs:

CFDA Number

14.239

Name of Federal Program or Cluster

United States Department of Housing and Urban Development, HOME Investment Partnerships Program

97.044

United States Department of Homeland Security, Assistance to Firefighters Grant

97.067

United States Department of Homeland Security, Home Security Grant Program

See Accompanying 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* and Independent Auditors' Report on Compliance for Each Major Program and on Internal Control over Compliance Required by OMB Circular A-133 and on the Schedule of Expenditures of Federal Awards (pages 1 - 5).

CITY OF OXNARD

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)

For the year ended June 30, 2014

2. FINDINGS - FINANCIAL STATEMENT AUDIT:

SIGNIFICANT DEFICIENCIES

Finding Number 2014-001

Condition

The City has formal compensated absences policies regarding the maximum amount of hours that an employee can accrue and the annual maximum amount of hours that an employee can cash out. However, we noted several instances where employees had hours accrued that exceeded the maximum limits stated in the policies.

Criteria

Internal controls should be in place to provide reasonable assurance that activity related to compensated absences should be monitored for noncompliance and noncompliance matters should be properly addressed and documented in a timely manner.

Cause

There are no procedures in place enabling the review of these account balances for possible noncompliance.

Effect

The City is in violation of formal compensated absences policies.

Recommendation

We recommend that the City review the compensated absences policies and the existing internal controls related to monitoring compliance and make the necessary modifications to ensure compliance with the City's formal compensated absences policies.

See Accompanying 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* and Independent Auditors' Report on Compliance for Each Major Program and on Internal Control over Compliance Required by OMB Circular A-133 and on the Schedule of Expenditures of Federal Awards (pages 1 - 5).

CITY OF OXNARD

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)

For the year ended June 30, 2014

2. FINDINGS - FINANCIAL STATEMENT AUDIT (CONTINUED):

SIGNIFICANT DEFICIENCIES (CONTINUED)

Finding Number 2014-001 (Continued)

Views of Responsible Officials and Planned Corrective Actions

City Management presented a plan to City Council to address excess leave issues. City Management will be taking the following actions:

- Effective January 30, 2015, Administrative Policy E-5 which is the leave policy for Top, Mid-Management and Confidential Employees, shall be eliminated in its entirety. The terms of E-5, as they apply to unrepresented and confidential employees, OMMA and Police and Fire Management, will remain in effect until January 29, 2015 except that (i) employees will be permitted to move only excess leave into reserve leave accounts on a one time basis on or before January 29, 2015 and (ii) employees will be permitted to convert annual leave for deposit into deferred compensation accounts in 2015, after which employees will no longer be permitted to convert annual leave into deferred compensation.
- Recommend that salary resolution for unrepresented management and confidential employees include the following changes: Elimination of any reserve leave bank on a go-forward basis; Reduce the maximum annual leave cash out from 120 hours to 80 hours annually; Convert employees' compensated absences back to separate vacation leave and sick leave banks.
- Noticed all affected units that leave accruals effective mid-November shall be enforced as provided for in current MOU provisions and employees will have until March 14, 2015 to draw down vacation or annual leave balances below the applicable caps.
- Address leave issues as part of contract negotiations with employee groups to ensure that leave accruals are consistent with market rates and strict compliance with maximum leave accrual caps.

See Accompanying 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* and Independent Auditors' Report on Compliance for Each Major Program and on Internal Control over Compliance Required by OMB Circular A-133 and on the Schedule of Expenditures of Federal Awards (pages 1 - 5).

CITY OF OXNARD

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)

For the year ended June 30, 2014

2. FINDINGS - FINANCIAL STATEMENT AUDIT (CONTINUED):

SIGNIFICANT DEFICIENCIES (CONTINUED)

Finding Number 2014-002

Condition

We noted that the bank reconciliations reconciled the balances of cash and investments held in financial institutions to the City's Treasurer Report. However, the reconciling items noted in this reconciliation were not posted to the general ledger which resulted in a significant variance between the balances reported the City's Treasurer Report and the general ledger.

Criteria

Internal controls should be in place that provide reasonable assurance that all reconciling bank activity is properly recorded.

Cause

Lack of reconciliation to all applicable transaction classes.

Effect

As a result, certain current year revenues and expenditures were not properly recognized in the proper period in the general ledger.

Recommendation

We recommend that all significant reconciling items identified as part of the reconciliation process be recorded in the general ledger in the period being reconciled to ensure a proper recognition of activity.

Views of Responsible Officials and Planned Corrective Actions

Finance staff will coordinate with the City Treasury staff on investigating reconciling items and ensure that adjusting entries are posted timely to the general ledger.

See Accompanying 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* and Independent Auditors' Report on Compliance for Each Major Program and on Internal Control over Compliance Required by OMB Circular A-133 and on the Schedule of Expenditures of Federal Awards (pages 1 - 5).

CITY OF OXNARD

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)

For the year ended June 30, 2014

3. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAM AUDIT:

None

See Accompanying 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* and Independent Auditors' Report on Compliance for Each Major Program and on Internal Control over Compliance Required by OMB Circular A-133 and on the Schedule of Expenditures of Federal Awards (pages 1 - 5).

CITY OF OXNARD

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the year ended June 30, 2014

1. PRIOR YEAR FINDINGS - FINANCIAL STATEMENT AUDIT:

None

See Accompanying 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* and Independent Auditors' Report on Compliance for Each Major Program and on Internal Control over Compliance Required by OMB Circular A-133 and on the Schedule of Expenditures of Federal Awards (pages 1 - 5).