



OHIO AUDITOR OF STATE
KEITH FABER



CITY OF CLEVELAND
CUYAHOGA COUNTY
DECEMBER 31, 2021

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CITY OF CLEVELAND
 CUYAHOGA COUNTY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED DECEMBER 31, 2021

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Provided Through to Subrecipients	Total Federal Expenditures
DEPARTMENT OF AGRICULTURE				
<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	-	16,865
Total Child Nutrition Cluster			-	16,865
Total Department of Agriculture			-	16,865
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>Direct Programs:</i>				
Healthy Start Initiative:				
Healthy Start Initiative - 20	93.926	N/A	83,888	480,032
Healthy Start Initiative - 21	93.926	N/A	322,749	648,519
Total Healthy Start Initiative			406,637	1,128,551
Substance Abuse and Mental Health Services	93.243	N/A	-	182,660
Provider Relief Fund and American Rescue Plan Act (ARPA) Rural Distribution:				
COVID-19 CARES Provider Relief Funds - 20	93.498	N/A	-	238,327
COVID-19 CARES Provider Relief Funds - 21	93.498	N/A	-	88,350
Total Provider Relief Fund and American Rescue Plan (ARPA) Rural Distribution			-	326,677
<i>Pass through Cuyahoga County District Board of Health</i>				
Public Health Emergency Preparedness:				
Public Health Emergency Preparedness - 20	93.069	18-100-12-PH-1120	-	1,086
Public Health Emergency Preparedness - 21	93.069	18-100-12-PH-1221	-	124,947
Public Health Emergency Preparedness - 22	93.069	18-100-12-PH-1322	-	3,827
Total Public Health Emergency Preparedness			-	129,860
Injury Prevention and Control Research and State Community Based Grants	93.136	5NU17CE925005-02-00	-	3,998
<i>Passed through the Ohio Department of Public Health:</i>				
Public Health Preparedness				
City Readiness Initiative - 2021	93.069	18-200-12-PH-1221	-	53,908
City Readiness Initiative - 2022	93.069	18-200-12-PH-1322	-	17,035
Total Public Health Preparedness			-	70,943
Hospital Preparedness (HPP) and Public Health Emergency Preparedness (PHEP)				
Aligned Cooperative Agreements:				
City Readiness Initiative - 20	93.074	18-200-PH-1120	-	103
Family Planning Services:				
Family Planning Services Title X FY 2020	93.217	18-200-11-RH-0620	-	67,660
Family Planning Services Title X FY 2021	93.217	18-200-11-RH-0721	35,524	350,370
Family Planning Services Title X FY 2022	93.217	18-200-11-RH-0822	64,962	538,010
Total Family Planning Services			100,486	956,040
Immunization Cooperative Agreements				
COVID-19 Vaccine Equity Supplement	93.268	18-200-12-VE-121	-	114,364
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC):				
COVID-19 Contact Tracing Supplemental	93.323	18-200-12-CT-0121	-	267,745
COVID-19 Enhanced Operations	93.323	18-200-12-EO-0121	-	50,639
Total Epidemiology and Laboratory Capacity for Infectious Diseases			-	318,384
Public Health Emergency Response: Cooperative Agreement fro Emergency Response:				
Public Health Crisis Response:				
COVID-19 Coronavirus Response	93.354	18-200-12-CO-0120	-	299,079
Maternal and Child Health Services Block Grants to the States:				
Maternal and Child Health Services Title X FY 20	93.994	18-200-11-RH-0620	-	13,532
Maternal and Child Health Services Title X FY 21	93.994	18-200-11-RH-0721	5,992	59,099
Maternal and Child Health Services Title X FY 22	93.994	18-200-11-RH-0822	7,467	61,840
Total Maternal and Child Health Services			13,459	134,471
<i>Passed through the Western Reserve Area Agency on Aging (WRAAA)</i>				
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers:				
WRAAA ADRN 2021	93.044	N/A	-	235,261
Medicare Enrollment Assistance Program:				
WRAAA MIPPA 2020	93.071	1801OHMIAA-00 & 18-1OHMIDR-00	-	5,106
Low Income Home Energy Assistance Program:				
WRAAA HEAP Outreach Program FY 2021	93.568	21-HA-156	-	11,167

(continued)

CITY OF CLEVELAND
 CUYAHOGA COUNTY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED DECEMBER 31, 2021

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Provided Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)				
<i>Passed Through Cuyahoga County</i>				
Temporary Assistance to Needy Families (TANF)	93.558	AG140013	-	53,115
Total Department of Health and Human Services			520,582	3,969,779
U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT				
<i>Direct Programs:</i>				
Community Development Block Grants/Entitlements:				
CDBG YR 39	14.218	N/A	36,163	36,163
CDBG YR 40	14.218	N/A	154,957	1,987,228
CDBG YR 41	14.218	N/A	34,353	638,118
CDBG YR 42	14.218	N/A	-	28,590
CDBG YR 43	14.218	N/A	99,452	518,377
CDBG YR 44	14.218	N/A	409,973	741,040
CDBG YR 45	14.218	N/A	1,215,777	1,649,678
CDBG YR 46	14.218	N/A	7,293,567	13,177,158
CDBG YR 47	14.218	N/A	1,471,864	4,202,318
COVID-19 Cares Act CDBG	14.218	N/A	8,806,380	8,875,969
			<u>19,522,486</u>	<u>31,854,639</u>
Neighborhood Stabilization Program (Recovery Act Funded)				
ARRA Neighborhood Stabilization Program	14.256	N/A	-	10
HOME Investment Partnerships Programs:				
HOME Investment Partnership Program 2015	14.239	N/A	511,843	573,741
HOME Investment Partnership Program 2016	14.239	N/A	146,583	206,583
HOME Investment Partnership Program 2017	14.239	N/A	613,292	668,451
HOME Investment Partnership Program 2018	14.239	N/A	1,330,662	1,416,543
HOME Investment Partnership Program 2019	14.239	N/A	673,500	785,066
HOME Investment Partnership Program 2020	14.239	N/A	-	242,337
HOME Investment Partnership Program 2021	14.239	N/A	-	71,633
Total HOME Investment Partnership Program			<u>3,275,880</u>	<u>3,964,354</u>
Emergency Solutions Grant Program:				
Emergency Shelter Grants Program 2019	14.231	N/A	471,619	471,619
Emergency Shelter Grants Program 2020	14.231	N/A	583,891	643,891
COVID-19 CARES Act Emergency Shelter Program 2020	14.231	N/A	4,063,651	4,063,651
Total Emergency Solutions Grant Program			<u>5,119,161</u>	<u>5,179,161</u>
Housing Opportunities for Persons with AIDS:				
Housing Opportunities for Persons with AIDS 2017	14.241	N/A	42,633	42,633
Housing Opportunities for Persons with AIDS 2019	14.241	N/A	113,938	634,976
Housing Opportunities for Persons with AIDS 2020	14.241	N/A	1,319,607	1,579,911
Housing Opportunities for Persons with AIDS 2021	14.241	N/A	301,538	311,791
COVID-19 CARES Act Housing Opportunities for Person with AIDS	14.241	N/A	126,717	221,126
Total Housing Opportunities for Persons with AIDS			<u>1,904,433</u>	<u>2,790,437</u>
Lead- Based Paint Hazard Control in Privately-Owned Housing:				
Lead-Based Paint Hazard Control in Privately-Owned Housing 2020	14.900	N/A	67,954	199,688
Lead Hazard Reduction Demonstration Grant Program:				
Lead-Based Paint Hazard Control in Privately-Owned Housing 2019	14.905	N/A	79,540	1,093,084
<i>Passed through the Ohio Department of Development</i>				
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii:				
Neighborhood Stabilization Program- State	14.228	AZ082641	-	203
Total Department of Housing & Urban Development			29,969,454	45,081,576

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CITY OF CLEVELAND
CUYAHOGA COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Provided Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF JUSTICE				
<i>Direct Programs:</i>				
Coronavirus Emergency Supplemental Funding Program				
COVID-19 BJA Coronavirus Emergency Supplemental Funding Program	16.034	N/A	-	355,259
Drug Court Discretionary Grant Program				
Greater Cleveland Drug Court- Men's Treatment	16.585	N/A	-	35,038
Recovery Project II	16.585	N/A	-	25,000
Recovery Project IV	16.585	N/A	-	7,451
Total Drug Court Discretionary Grant Program			-	67,489
Grants to Encourage Arrest Policies and Enforcement Protection Orders Program:				
Cleveland Improving Criminal Justice Response Project	16.590	N/A	118,070	118,770
Public Safety Partnership and Community Policing Grants:				
Cleveland Universal Hiring II 2015	16.710	N/A	-	308,883
COPS Hiring Program (CHP) 2020	16.710	N/A	-	2,147,188
FY19 Law Enforcement Mental Health and Wellness Act	16.710	N/A	-	182
Total Public Safety Partnership and Community Policing Grants				2,456,253
Byrne Criminal Justice Innovation Program:				
2018-Edward Byrne Crime Justice Innovations	16.817	N/A	245,376	245,376
Crime Victim Assistance/Discretionary Grants:				
2018- Crime Victim Assistance	16.582	N/A	-	71,588
Criminal and Juvenile Justice and Mental Health Collaboration Program:				
2020 Justice and Mental Health Collaboration Program	16.745	N/A	352,210	352,210
National Sexual Assault Kit Initiative:				
FY 2017 Sexual Assault Kit	16.833	N/A	449,243	482,843
Edward Byrne Memorial Justice Assistance Grant Program				
2018 - Edward Byrne Memorial - JAG	16.738	N/A	11,674	224,005
2019 - Edward Byrne Memorial - JAG	16.738	N/A	11,316	208,898
2020 - Operation Legend - JAG	16.738	N/A	-	502,101
Total Edward Byrne Memorial Justice Assistance Grant Program			22,990	935,004
<i>Passed through the Ohio Department of Public Safety:</i>				
Edward Byrne Memorial Justice Assistance Grant Program				
2019 - Edward Byrne Memorial JAG - NOLETF	16.738	2019-A01-6444	23,928	25,605
Coronavirus Emergency Supplemental Funding Program				
COVID-19 Coronavirus Emergency Supplemental Funding Program	16.034	2020-CE-CTF-2089	-	99,776
Equitable Sharing Program:				
Equitable Sharing Program - DOJ Asset Forfeiture Program	16.922	N/A	-	7,644
<i>Passed through Cuyahoga County:</i>				
Violence Against Woman Formula Grants:				
VAWA Team Approach 2019 Law	16.588	2019-VP-VA2-V041	-	14,996
FY 20 VAWA Prosecution	16.588	2020-VP-VA2-V041	-	113,888
FY20 VAWA Law Enforcement	16.588	2020-VP-VA2-V042	-	90,524
FY 2019 VAWA Sexual Assault	16.588	2019-VP-VA2-V045	41,660	41,660
Total Violence Against Woman Formula Grants			41,660	261,068
Grants to Encourage Policies and Enforcement of Protection Orders Program:				
Cleveland Improving Criminal Justice Response Project 2020	16.590	2020- WE-AX-0017		996
TOTAL U.S. DEPARTMENT OF JUSTICE			1,253,477	5,479,881
U.S DEPARTMENT OF COMMERCE:				
<i>Direct Programs:</i>				
Economic Adjustment Assistance:				
COVID-19 CARES Act Revolving Loan Fund Supplemental Disaster Recovery and Resiliency Awards	11.307		-	1,294,452
TOTAL U.S. DEPARTMENT OF COMMERCE			-	1,294,452

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CITY OF CLEVELAND
 CUYAHOGA COUNTY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED DECEMBER 31, 2021

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Provided Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF LABOR				
PASSED THROUGH CUYAHOGA COUNTY				
Unemployment Insurance:				
Reemployment Services and Eligibility Assessment (RESEA)	17.225	G-2021-15-0012	-	22,489
WIOA Cluster:				
WIOA Adult Program:				
WIOA Adult Admin	17.258	G-2021-15-0012		90,315
WIOA Adult Program	17.258	G-2021-15-0012		196,189
Total WIOA Adult Program			-	286,504
WIOA Youth Activities:				
WIOA Youth Admin	17.259	G-2021-15-0012		85,618
WIOA Youth Program	17.259	G-2021-15-0012		185,985
Total WIOA Youth Program			-	271,603
WIOA Dislocated Workers Formula Grants:				
WIOA Dislocated Worker Admin	17.278	G-2021-15-0012		32,547
WIOA Dislocated Worker Program	17.278	G-2021-15-0012		70,702
Total WIOA Dislocated Workers Formula Grants			-	103,249
Total WIOA Cluster			-	661,356
WIOA National Dislocated Worker Grants/WIA National Emergency Grants				
WIOA National Dislocated Worker Grants	17.277	DW-32582-18-60-A-42		1,012
Employment Service/Wagner Peyser Funded Activities	17.207	G-2021-15-0012		93,440
Trade Adjustment Assistance	17.245	G-2021-15-0012		29,200
TOTAL U.S. DEPARTMENT OF LABOR			-	807,497
U.S. DEPARTMENT OF TRANSPORTATION				
Direct Programs:				
Airport Improvement Programs and COVID Airport Programs:				
Airport Improvement Program	20.106	N/A	-	14,129,505
COVID-19 CARES Act - CLE	20.106	N/A	-	8,233,515
COVID-19 Airport Coronavirus Response Grant Program - CLE	20.106	N/A	-	9,734,529
COVID-19 CARES Act - BKL	20.106	N/A	-	57,000
Total Airport Programs			-	32,154,549
Passed through the Ohio Department of Transportation & Northeast Ohio Area Coordinating				
Agency:				
Highway Planning and Construction Cluster:				
Highway Planning and Construction:				
Federal NOACA Vision-Buckeye Road	20.205	PID109651	95,651	95,651
Federal NOACA Vision-Euclid Avenue	20.205	PID109651	88,560	88,560
Total Highway Planning and Construction Cluster			184,211	184,211
Passed through the Ohio Department of Public Safety:				
Highway Safety Cluster:				
National Priority Safety Programs:				
National Priority Safety Programs 2021	20.616	DDEP-2021- City of Cleveland Police Department-00053	-	1,823
State and Community Highway Safety				
Selective Traffic Enforcement Program 2021	20.600	STEP-2021-City of Cleveland Police Department-00079		2,924
Total Highway Safety Cluster				4,747

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CITY OF CLEVELAND
 CUYAHOGA COUNTY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED DECEMBER 31, 2021

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Provided Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF TRANSPORTATION (continued)				
Passed Through the Ohio Department of Public Safety (continued)				
Minimum Penalties for Repeat Offenders for Driving While Intoxicated:				
Impaired Driving Enforcement Program 2021	20.608	N/A	-	4,118
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			184,211	32,347,625
U.S. DEPARTMENT OF ENVIRONMENTAL PROTECTION AGENCY				
Passed through the Ohio Environmental Agency:				
Air Pollution Control Program Support:				
Air Pollution Control Program Support 2021	66.001	EPAFFG20	-	445,821
Air Pollution Control Program Support 2022	66.001	EPAFFG22	-	15,469
Total Air Pollution Control Program Support			-	461,290
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act:				
Air Pollution Control Program Support 2020	66.034	EPAFFM20	-	76,673
Air Pollution Control Program Support 2021	66.034	EPAFFM20	-	132,174
Total Survey, Studies, Research, Investigation Demonstrations and Special Activities			-	208,847
Passed Through the Ohio Water Development Authority				
National Estuary Program:				
OWDA E. 185th & Marcella Road	66.458	8350	-	1,831,247
Total National Estuary Program			-	1,831,247
TOTAL U.S. DEPARTMENT OF ENVIRONMENTAL PROTECTION AGENCY			-	2,501,384
U.S. DEPARTMENT OF HOMELAND SECURITY				
Direct Programs:				
Port Security Grant Program:				
FY 17 Port Security Grant	97.056	N/A	-	67,499
FY 19 Port Security Grant	97.056	N/A	-	90,000
Total Port Security Grant Program			-	157,499
Assistance to Firefighters Grant:				
Assistance to Firefighters 2018	97.044	N/A	-	70,000
Homeland Security BioWatch Program:				
Bio-Watch Program 2020	97.091	N/A	-	161,364
Bio-Watch Program 2021	97.091	N/A	-	189,308
Total BioWatch Program			-	350,672
Passed through the Ohio Emergency Management Agency:				
Disaster Grants- Public Assistance (Presidentially Declared Disasters):				
FEMA Disaster Grants - Public Assistance (FEMA-4507-DR-OH)	97.036	035-16000-00	-	410,372
TOTAL U.S DEPARTMENT OF HOMELAND SECURITY			-	988,543
U.S. DEPARTMENT OF TREASURY				
Direct Programs:				
COVID - 19 Coronavirus Relief Fund:				
COVID - 19 2020 Remote Technology Grant Opportunity - Muni Court:	21.019	N/A	-	67,180
COVID - 19 2020 Remote Technology Grant Opportunity - Housing:	21.019	N/A	-	1,451
Total Coronavirus Relief Fund			-	68,631
Coronavirus State and Local Fiscal Recovery Funds:				
COVID-19 American Rescue Plan Act 2021	21.027	N/A	-	111,993,910
Emergency Rental Assistance Program:				
COVID-19 CARES Act Emergency Rental Program I	21.023	N/A	11,192,164	11,192,164
Passed Through Cuyahoga County				
Coronavirus Relief Fund:				
COVID-19 Care Resource Coordination Support	21.019	18-200-11-RC-0121	-	384,685
COVID-19 Vaccine Needs Assessment	21.019	18-200-12-VN-0121	-	20,000
COVID-19 Coronavirus Response Supplemental	21.019	18-200-12-CO-0121	-	851,075
COVID-19 Contact Testing	21.019	18-200-12-CT-0120	-	1,018,773
Total Coronavirus Relief Fund			-	2,274,533
TOTAL U.S. DEPARTMENT OF TREASURY			11,192,164	125,529,238
TOTAL EXPENDITURES OF FEDERAL AWARDS			43,119,888	218,016,840

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**CITY OF CLEVELAND
CUYAHOGA COUNTY**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2021**

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of the City of Cleveland (the City's) under programs of the federal government for the year ended December 31, 2021. 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 or may be limited as to reimbursement.

NOTE C – INDIRECT COST RATE

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

NOTE D - SUBRECIPIENTS

The City passes certain federal awards received from the Department of Housing and Urban Development, Department of Health and Human Services, Department of Justice, Department of Treasury, Ohio Department of Transportation and Northeast Ohio Area Coordinating Agency, Ohio Department of Health, and Ohio Department of Public Safety, 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 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.

NOTE E - 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.

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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 the Audit Committee:

We have audited, in accordance with 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, Cuyahoga County, (the City) as of and for the year ended December 31, 2021, 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 29, 2022, wherein we noted the financial impact of Covid-19 and the continuing emergency measures may impact subsequent periods of the City.

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 purposes of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

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



Keith Faber
Auditor of State
Columbus, Ohio

June 29, 2022

OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
(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 the Audit Committee:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Cleveland's (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, 2021. The City of Cleveland's major federal programs are identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings.

In our opinion, the City of Cleveland complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2021.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

The City's Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

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

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

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Cleveland (the City) as of and for the year ended December 31, 2021, 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 29, 2022, wherein we noted the financial impact of Covid-19 and the continuing emergency measures may impact subsequent periods of the City. 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 29, 2022

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**CITY OF CLEVELAND
CUYAHOGA COUNTY**

**SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2021**

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	No
(d)(1)(vii)	Major Programs (list):	AL# 14.218 - Community Development Block Grant AL# 14.239 - Home Investment Partnership Program AL# 14.231 - Emergency Shelter Grants Program AL# 21.027 - COVID-19 American Rescue Plan Act Grant AL# 21.023 - COVID-19 Cares Act Emergency Rental Assistance Program AL# 20.106 - Airport Improvement Grant
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 3,000,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR § 200.520?	Yes

**CITY OF CLEVELAND
CUYAHOGA COUNTY**

**SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2021
(Continued)**

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

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None



City of Cleveland
Justin M. Bibb, Mayor

601 Lakeside Avenue
Cleveland, Ohio 44114
www.cleveland-oh.gov

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
2 CFR 200.511(b)
DECEMBER 31, 2021**

Finding Number	Finding Summary	Status	Additional Information
2020-001	Coronavirus Emergency Supplemental Funding Program - Ineffective internal controls over allowable costs	Corrective action taken and finding is fully corrected.	None