

CITY OF DOVER

**Single Audit Together with
Reports of Independent Public Accountants**

For the Year Ended June 30, 2022



SB & COMPANY, LLC
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JUNE 30, 2022

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REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS ON THE FINANCIAL STATEMENTS

The Honorable Mayor and Members of the City Council of
Dover, Delaware

Opinions

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 Dover, Delaware (the City), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of June 30, 2022, and the respective changes in financial position, budget and actual schedule for the general fund and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the 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 audit opinions.

Responsibilities of Management for the Financial Statements

The City's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.



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Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. 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 and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, 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 amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.



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Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the general fund-schedule of revenues, expenditures, and changes in fund balance-budget and actual; the schedules of changes in net pension liability and related ratios for the police pension plan and the general employee pension plan; the schedule of employer contributions for the police pension plan and the general employee pension plan, the schedule of the City's proportionate share of the net pension liability for the county and municipal police and firefighters pension plan; the schedule of the City's contributions for the county and municipal police and firefighters pension plan; and the schedule of changes in net OPEB liability and related ratios for the OPEB plan; schedule of City contributions for the OPEB plan, and the schedule of investment returns for the police pension plan, general employee pension plan, and OPEB plan, and the notes to required supplementary information, as listed in the accompanying table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual fund statements (nonmajor governmental funds, internal service funds, and fiduciary funds), budgetary comparison schedules, and schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* are presented for purposes of additional analysis and are 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 basic 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 accompanying combining



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and individual fund statements, budget and actual schedules, and schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the Annual Comprehensive Financial Report (ACFR). The other information comprises the introductory and statistical sections but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 20, 2022, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Owings Mills, Maryland
December 20, 2022

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**REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS 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***

The Honorable Mayor and Members of the City Council of
Dover, Delaware

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, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Dover, Delaware (the City) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated December 20, 2022.

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 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 or significant deficiencies may exist that were not identified.



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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 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.

Owings Mills, Maryland
December 20, 2022

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**REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS ON COMPLIANCE FOR
EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROLS
OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE**

The Honorable Mayor and Members of the City Council of
Dover, Delaware

Opinion on Each Major Federal Program

We have audited City of Dover's (the City's) compliance with the types of compliance requirements identified as subject to audit 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 June 30, 2022. The City's major federal programs are identified in the summary of independent public accountants' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City 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 June 30, 2022.

Basis for Opinion on Each Major Federal Program

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

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



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Responsibilities of Management for Compliance

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.



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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 a 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 that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Owings Mills, Maryland
March 15, 2023

SB & Company, LLC

CITY OF DOVER, DELAWARE

Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2022

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Housing and Urban Development			
Community Development Block Grant Program	14.218	N/A	\$ 26,026
Community Development Block Grant Program	14.218	N/A	111,292
Community Development Block Grant Program	14.218	N/A	159,770
Community Development Block Grant Program	14.218	N/A	30,813
Total U.S. Department of Housing and Urban Development			<u>327,901</u>
U.S. Department of Justice			
2020 CJC Grant - Dover Project Safe Neighborhoods Year 3	16.609	N/A	18,812
2019 DPD Academy Session 3 Equipment	16.738	N/A	13,307
2020 DPD Academy Session 3 Overtime	16.738	N/A	15,000
2022 Victims Services Tracking Software	16.575	N/A	5,000
City of Dover Treatment Improvement Project (3 year program)	16.838	N/A	11,100
2021 Justice Assistance Grant	16.738	N/A	36,439
2020 Justice Assistance Grant	16.738	N/A	10,039
2019 Justice Assistance Grant	16.738	N/A	10,397
COPS Hiring Program (CHP) Grant for 5 Police Officers	16.710	N/A	312,500
Federal Forfeiture Funds	16.922	N/A	4,893
Total U.S. Department of Justice			<u>437,487</u>
Federal Emergency Management Agency			
USMS Funds for Covert Pole Camera Purchase	97.067	N/A	8,950
Pass-through Delaware Emergency Management Agency			
FY22 SWAT Conference (4 officers)	97.067	N/A	4,284
FY22 On-Line Celebrite Training (1 officer)	97.067	N/A	7,700
FY22 NTOA Ballistic Shield Training (3 officers)	97.067	N/A	1,407
FY22 Mid-Atlantic Gang Investigations Conference (1 officer)	97.067	N/A	922
Total Federal Emergency Management Agency			<u>23,263</u>

The accompanying notes are an integral part of this schedule.

CITY OF DOVER, DELAWARE

Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2022

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Transportation			
Pass-through State Department of Transportation			
Jul 21 4th Weekend Checkpoint	20 607	69A3752000001540DEA	401
Jul 21 DUI Patrols	20 607	69A3752000001540DEA	689
Jul 21 Pedestrian Enforcement	20 616	69A3752130000405hDE0	2,171
Jul-Aug 21 Summer Occupation Protection/Distracted Enforcement	20 600	69A37519300004021DE0	987
Aug 21 Speed Enforcement	20 600	69A37519300004021DE0	457
Sep 21 Labor Day Weekend Checkpoint	20 607	69A3752000001540DEA	296
Oct 21 Fall Occupant Protection/Distracted Enforcement	20 600	69A37522300004021DE0	531
Oct 21 Pedestrian Enforcement	20 600	69A37522300004021DE0	1,575
Oct 21 Halloween DUI Patrols	20 607	69A3752000001540DEA	377
Oct 21 Columbus Day Weekend DUI Patrols	20 607	69A3752000001540DEA	258
Oct 21-Sep 22 Drug Recognition Experts	20 616	69A3752030000405dDEM	148
Nov 21 Speed Enforcement	20 600	69A37522300004021DE0	475
Nov 21 Thanksgiving Weekend DUI Patrols	20 607	69A3752000001540DEA	649
Nov-Dec 21 Safe Family Holiday Pedestrian	20 600	69A37522300004021DE0	2,066
Dec 21 SFH Occupant Protection/Distracted Enforcement	20 600	69A37522300004021DE0	605
Dec 21 SFH DUI Patrols	20 607	69A3752000001540DEA	973
Jan 22 Pedestrian Enforcement	20 600	69A37522300004021DE0	1,613
Feb 22 Winter OP/Distracted Driving Enforcement	20 600	69A37522300004020DE0	763
Mar 22 St Patrick's DUI Patrols	20 607	69A3752000001540DEA	748
Mar 22 March Speed Enforcement	20 600	69A37522300004021DE0	1,831
Apr 22 Distracted Driving Enforcement	20 600	69A37522300004020DE0	1,739
Apr-May 22 Motorcycle Enforcement	20 600	69A37522300004020DE0	1,007
May 22 Speed Enforcement	20 600	69A37522300004020DE0	484
May-Jun 22 Click it or Ticket Enforcement	20 616	69A3752030000405bDEH	1,139
Jun 22 DUI Patrols	20 607	69A3752100001540DEA	772
Jun 22 Jun Speed Enforcement	20 600	69A37522300004020DE0	682
Jun 22 Pedestrian Enforcement	20 616	69A3752130000405hDE0	2,029
Dec 21 SFH Occupant Protection/Distracted Enforcement	20 600	69A37522300004021DE0	(49)
Nov 21 Thanksgiving Weekend DUI Patrols	20 607	69A3752000001540DEA	(79)
Dec 21 SFH DUI Patrols	20 607	69A3752000001540DEA	(118)
Total U S Department of Transportation			<u>25,504</u>
National Endowment for the Arts			
Project support grant	45 025	N/A	<u>2,000</u>
U.S. Department of Homeland Security			
Homeland Security Grants- DEMA Hurricane Relief	97 036	N/A	<u>15,600</u>
U.S. Department of Treasury			
Coronavirus Relief Fund-COVID 19	21 019	N/A	12,600
Coronavirus State and Local Fiscal Recovery Funds-COVID 19	21 027	N/A	14,000
Coronavirus State and Local Fiscal Recovery Funds-COVID 19	21 027	N/A	473,212
Coronavirus State and Local Fiscal Recovery Funds-COVID 19	21 027	N/A	56,411
Coronavirus State and Local Fiscal Recovery Funds-COVID 19	21 027	N/A	17,000
Total U S Department of Treasury			<u>573,223</u>
Total Expenditures of Federal Awards			<u><u>\$ 1,404,978</u></u>

The accompanying notes are an integral part of this schedule.

CITY OF DOVER, DELAWARE

Notes to the Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

All Federal grant operations of the City of Dover, Delaware (the City) are included in the scope of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the Single Audit). The Single Audit was performed in accordance with the provisions of the OMB Compliance Supplement (the Compliance Supplement). Compliance testing of all requirements, as described in the Compliance Supplement, was performed for the major grant program noted below. The programs on the schedule of expenditures of federal awards (the Schedule) represent all Federal award programs and other grants with fiscal year 2022 cash or non-cash expenditure activities. For our single audit testing, we tested the federal award program below with fiscal year 2022 cash and non-cash expenditures to ensure coverage of at least 20% of Federally granted funds. Our actual coverage was 40%.

Expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the Uniform Guidance), wherein certain types of expenditures are not allowable or are limited as to reimbursement. The City has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

Major Program	Federal Assistance Listing Number	Federal Expenditures
U.S. Department of Treasury		
Coronavirus State and Local Fiscal Recovery Funds	21.027	\$ 560,623
		<u>\$ 560,623</u>

2. BASIS OF PRESENTATION

The accompanying Schedule includes the federal award activity of the City under programs of the federal government for the year ended June 30, 2022, and is reported on the accrual basis of accounting. The information in the Schedule is presented in accordance with 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 assets, or cash flows of the City.

CITY OF DOVER, DELAWARE

Schedule of Findings and Questioned Costs For the Year Ended June 30, 2022

Section I - Summary of Independent Public Accountants' Results

Financial Statements

Type of Independent Public Accountants' report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiencies?	None reported
Noncompliance material to financial statements?	No

Federal Awards

Type of Independent Public Accountants' report issued on compliance for major programs:	Unmodified
Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiencies?	None reported
Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a) of the Uniform Guidance?	No

Identification of Major Programs:

Major Program	Federal Assistance Listing Number	Federal Expenditures
U.S. Department of Treasury		
Coronavirus State and Local Fiscal Recovery Funds	21.027	560,623
		<u>\$ 560,623</u>
Threshold for distinguishing between Type A and B programs		\$ 750,000
Did the City qualify as a low risk auditee?		Yes

CITY OF DOVER, DELWARE

**Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2022**

Section II – Financial Statement Findings

None noted.

Section III – Federal Award Findings

None noted.

CITY OF DOVER, DELAWARE

**Schedule of Prior Year Audit Findings and Questioned Costs
For the Year Ended June 30, 2022**

2020 -001

Federal Agency: U.S. Department of Housing and Urban Development

Federal Program Name: Community Development Block Grant

Assistance Listing Number: 14.218

Criteria: Public Law 109-282, the Federal Funding Accountability and Transparency Act of 2006 as amended (FFATA), requires disclosure of all entities and organizations receiving federal funds through a single publicly accessible website. Any subcontract greater than \$30,000 is required to be reported by the prime recipient of federal funds. The City of Dover must have internal controls designed to ensure compliance with reporting requirements.

Current year status: Resolved during the year ended June 30, 2022.