

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

FEDERAL SINGLE AUDIT REPORT

OF

CITY OF FORT WAYNE

ALLEN COUNTY, INDIANA

January 1, 2018 to December 31, 2018



FILED
07/31/2019

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SCHEDULE OF OFFICIALS

| <u>Office</u> | <u>Official</u> | <u>Term</u> |
|---------------------------------|--|--|
| City Controller | Len Poehler Garry Morr | 01-01-18 to 04-01-18 04-02-18 to 12-31-19 |
| Mayor | Thomas Henry | 01-01-16 to 12-31-19 |
| President of the Common Council | Thomas Freistroffer Dr. John Crawford | 01-01-18 to 12-31-18 01-01-19 to 12-31-19 |
| Director of Public Works | Shan Gunawardena | 01-01-18 to 12-31-19 |
| Director of City Utilities | Kumar Menon | 01-01-18 to 12-31-19 |



STATE OF INDIANA
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STATE BOARD OF ACCOUNTS
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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

TO: THE OFFICIALS OF THE CITY OF FORT WAYNE, ALLEN COUNTY, INDIANA

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 Fort Wayne (City), as of and for the year ended December 31, 2018, 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 20, 2019. Our report includes a reference to other auditors who audited the financial statements of the Fort Wayne Urban Enterprise Association, Inc., Fort Wayne Public Transportation Corporation, and Community Development Corporation of Fort Wayne, as described in our report on the City's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. The financial statements of the Fort Wayne Urban Enterprise Association, Inc., were not audited in accordance with *Governmental Auditing Standards*.

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 opinion 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 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 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.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*
(Continued)


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

Compliance and Other Matters

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

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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.


Paul D. Joyce, CPA
State Examiner

June 20, 2019



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

TO: THE OFFICIALS OF THE CITY OF FORT WAYNE, ALLEN COUNTY, INDIANA

Report on Compliance for Each Major Federal Program

We have audited the City of Fort Wayne's (City) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2018. The City's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

The City's basic financial statements include the operations of the Fort Wayne Urban Enterprise Association, Inc., Fort Wayne Public Transportation Corporation, and Community Development Corporation of Fort Wayne that received \$8,981,993 (\$0 for UEA, \$4,282,372 for PTC, and \$4,699,621 for CDC) in federal awards, which are not included in the schedule for the year ended December 31, 2018. Our audit, described below, did not include the operations of the Fort Wayne Public Transportation Corporation and the Community Development Corporation of Fort Wayne because these organizational units engaged other auditors to perform the audit in accordance with *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The Fort Wayne Urban Enterprise Association, Inc., is not included because it engaged other auditors to perform an audit, and it did not require an audit in accordance with Uniform Guidance.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

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

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE
(Continued)

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

Opinion on Each Major Federal Program

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2018.

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 our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

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

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


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

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

We have audited the financial statements of governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City, as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated June 20, 2019, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE
(Continued)

comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 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.


Paul D. Joyce, CPA
State Examiner

June 20, 2019

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

The Schedule of Expenditures of Federal Awards and accompanying notes presented were prepared by management of the City. The schedule and notes are presented as intended by the City.

CITY OF FORT WAYNE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2018

| Federal Grantor Agency Cluster Title/Program Title/Project Title | Pass-Through Entity or Direct Grant | Federal CFDA Number | Pass-Through Entity (or Other) Identifying Number | Pass-Through To Subrecipient | Total Federal Awards Expended |
|--|---|---------------------------|--|---------------------------------|-------------------------------------|
| DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT | | | | | |
| CDBG - Entitlement Grants Cluster | | | | | |
| Community Development Block Grants/Entitlement Grants | Direct | 14.218 | | | |
| | | | B-14-MC-180003 | \$ - | \$ 7,172 |
| | | | B-15-MC-180003 | - | 97,070 |
| | | | B-16-MC-180003 | - | 62,539 |
| | | | B-17-MC-180003 | - | 661,382 |
| | | | B-18-MC-180003 | - | 13,790 |
| Total - CDBG - Entitlement Grants Cluster | | | | - | 841,953 |
| Emergency Solutions Grant Program | Direct | 14.231 | | | |
| | | | E-16-MC-180003 | 96,076 | 96,076 |
| | | | E-17-MC-180003 | 53,625 | 53,625 |
| Total Emergency Solutions Grant Program | | | | 149,701 | 149,701 |
| Home Investment Partnerships Program | Direct | 14.239 | | | |
| | | | M-13-MC-180202 | - | 236,794 |
| | | | M-14-MC-180202 | - | 576,585 |
| | | | M-15-MC-180202 | - | 97,184 |
| | | | M-16-MC-180202 | - | 596,993 |
| | | | M-17-MC-180202 | - | 362,635 |
| Total Home Investment Partnerships Program | | | | - | 1,870,191 |
| Total - Department of Housing and Urban Development | | | | 149,701 | 2,861,845 |
| DEPARTMENT OF INTERIOR | | | | | |
| Outdoor Recreation Acquisition, Development and Planning | Indiana Department of Natural Resources | 15.916 | | | |
| | | | 18-00602 | - | 192,615 |
| Total - Department of Interior | | | | - | 192,615 |
| DEPARTMENT OF JUSTICE | | | | | |
| Missing Children's Assistance | Indiana State Police | 16.543 | | | |
| | | | A2-17-100-022 | - | 8,246 |
| | | | 2017-MC-FX-K008 | - | 2,587 |
| Total - Missing Children's Assistance | | | | - | 10,833 |
| Crime Victim Assistance | Indiana Criminal Justice Institute | 16.575 | | | |
| | | | D3-17-11439 | - | 105,497 |
| Total - Crime Victim Assistance | | | | - | 105,497 |
| Violence Against Women Formula Grants | Indiana Criminal Justice Institute | 16.588 | | | |
| | | | D3-18-12212 | - | (7,313) |
| Total - Violence Against Women Formula Grants | | | | - | (7,313) |
| Public Safety Partnership and Community Policing Grants | Direct | 16.710 | | | |
| | | | 2017ULWX0008 | - | 372,186 |
| Total - Public Safety Partnership and Community Policing Grants | | | | - | 372,186 |
| Special Data Collections and Statistical Studies | Direct | 16.734 | | | |
| | | | 2017-FU-CX-K037 | - | 20,335 |
| Total - Special Data Collections and Statistical Studies | | | | - | 20,335 |
| Edward Byrne Memorial Justice Assistance Grant Program | Direct | 16.738 | | | |
| | | | 2016-DJ-BX-0806 | - | 15,965 |
| | | | 2017-DJ-BX-0436 | - | 85,004 |
| | | | 2018-DJ-BX-0648 | - | 59,124 |
| Total - Edward Byrne Memorial Justice Assistance Grant Program | | | | - | 160,093 |
| Equitable Sharing Program | Direct | 16.922 | | | |
| | | | FY2018 | - | 396,549 |
| Total - Equitable Sharing Program | | | | - | 396,549 |
| Total - Department of Justice | | | | - | 1,058,180 |

CITY OF FORT WAYNE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2018

| Federal Grantor Agency Cluster Title/Program Title/Project Title | Pass-Through Entity or Direct Grant | Federal CFDA Number | Pass-Through Entity (or Other) Identifying Number | Pass-Through To Subrecipient | Total Federal Awards Expended |
|---|---|---------------------------|--|---------------------------------|---|
| DEPARTMENT OF TRANSPORTATION | | | | | |
| Highway Planning and Construction Cluster Highway Planning and Construction | Indiana Department of Transportation | 20.205 | 0400587 0901798 0710322 1173162 | - - - - | 380,640 390,453 66,134 581,417 |
| Total - Highway Planning and Construction | | | | - | 1,418,644 |
| Recreational Trails Program | Indiana Department of Transportation | 20.219 | 0810457 0710990 | - - | (17,554) 33,851 |
| Total - Recreational Trails Program | | | | - | 16,297 |
| Total - Highway Planning and Construction Cluster | | | | - | 1,434,941 |
| Highway Safety Cluster State and Community Highway Safety | Indiana Criminal Justice Institute | 20.600 | D3-18-11876 69A375193000040200IN0 | 30,139 - | 65,403 2,161 |
| Total - State and Community Highway Safety | | | | 30,139 | 67,564 |
| Total - Highway Safety Cluster | | | | 30,139 | 67,564 |
| Minimum Penalties for Repeat Offenders for Driving While Intoxicated | Indiana Criminal Justice Institute | 20.608 | D3-18-12042 | 5,529 | 77,395 |
| Total - Minimum Penalties for Repeat Offenders for Driving While Intoxicated | | | | 5,529 | 77,395 |
| Total - Department of Transportation | | | | 35,668 | 1,579,900 |
| ENVIRONMENTAL PROTECTION AGENCY | | | | | |
| Clean Water State Revolving Fund Cluster Capitalization Grants for Clean Water State Revolving Funds | Indiana Finance Authority | 66.458 | WW16060208-A | - | 4,279,250 |
| Total - Environmental Protection Agency | | | | - | 4,279,250 |
| DEPARTMENT OF HOMELAND SECURITY | | | | | |
| Hazard Mitigation Grant | Indiana Department of Homeland Security | 97.039 | 15677 15308 | - - | 145 337 |
| Total - Hazard Mitigation Grant | | | | - | 482 |
| Pre-Disaster Mitigation | Indiana Department of Homeland Security | 97.047 | EMW-2015-EP-0010 EMW-2017-PC-0004 | - - | 8,918 62,707 |
| Total - Pre-Disaster Mitigation | | | | - | 71,625 |
| Homeland Security Grant Program | Indiana Department of Homeland Security | 97.067 | EMW-2017-SS-00003 EMW-2018-SS-00011 | - - | 50,000 29,430 |
| Total - Homeland Security Grant Program | | | | - | 79,430 |
| Staffing for Adequate Fire and Emergency Response (SAFER) | Direct | 97.083 | EMW-2014-FH-00287 | - | 61,607 |
| Total - Staffing for Adequate Fire and Emergency Response (SAFER) | | | | - | 61,607 |
| Total - Department of Homeland Security | | | | - | 213,144 |
| Total federal awards expended | | | | \$ 185,369 | \$ 10,184,934 |

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

CITY OF FORT WAYNE
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended December 31, 2018

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of the City of Fort Wayne (City) under programs of the federal government for the year ended December 31, 2018. The information in the SEFA is presented 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 SEFA presents only a select portion of the operations of the City, it is not intended to and does not present the financial position of the City.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the SEFA are reported on the accrual basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-187, *Cost Principles for State, Local, and Indian Tribal Governments*, or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement. When federal grants are received on a reimbursement basis, the federal awards are considered expended when the reimbursement is received. The City has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

Note 3. Community Development Corporation

A discrete component unit of the City of Fort Wayne, the Community Development Corporation of Fort Wayne (CDC), was audited by an outside CPA firm for the years 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017 and 2018. Results of these audits included a Section III – Federal Award Findings and Questioned Costs comment in these audit reports that has been repeated from 2010 to 2018 for CFDA No. 11.307 through the Economic Development Administration; Grant No. 06-19-01917; Title IX Implementation Grant Revolving Loan Fund. While the CDC is a discrete component unit and is included in the Comprehensive Annual Financial Report of the City, it is a separate entity and is not included on this Schedule of Expenditures of Federal Awards.

CITY OF FORT WAYNE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I - Summary of Auditor's Results

Financial Statements:

| | |
|---|---------------|
| Type of auditor's report issued: | Unmodified |
| Internal control over financial reporting: | |
| Material weakness identified? | no |
| Significant deficiency identified? | none reported |
| Noncompliance material to financial statements noted? | no |

Federal Awards:

| | |
|--|---------------|
| Internal control over major programs: | |
| Material weakness identified? | no |
| Significant deficiency identified? | none reported |
| Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? | no |

Identification of Major Programs and type of auditor's report issued on compliance for each:

| Name of Federal Program or Cluster | Opinion Issued |
|---|----------------|
| Highway Planning and Construction Cluster | Unmodified |
| Clean Water State Revolving Fund Cluster | Unmodified |

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

| | |
|--|----|
| Auditee qualified as low-risk auditee? | no |
|--|----|

Section II - Financial Statement Findings

No matters are reportable.

Section III - Federal Award Findings and Questioned Costs

No matters are reportable.

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AUDITEE-PREPARED DOCUMENT

The subsequent document was provided by management of the City. The document is presented as intended by the City.



CITY OF FORT WAYNE

THOMAS C. HENRY, MAYOR

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2017-001

Fiscal year in which the finding initially occurred: 2017

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Department of Housing and Urban Development

Contact Person Responsible for Corrective Action: Garry E. Morr, City Controller

Contact Phone Number: 260.427.5711

Status of Audit Finding: Immediate corrective action was taken and completed. New internal controls were established and implemented to prevent and detect and correct errors on the Schedule of Expenditure of Federal Awards (SEFA). The City maintains a Control Ledger which provides detailed unreimbursed expenditures at year-end and such ledger is reconciled and supports the Receivables Accrual entry recorded at the end of the year.

(Signature)

City Controller

(Title)

5/31/19

(Date)

(Note to Officials: To determine what audit findings are required to be reported in the Summary Schedule of Prior Audit Findings, please see U.S. Office of Management and Budget (OMB), Circular A-133, Subpart C, section .315(b) for audit periods beginning before December 26, 2014. For audit periods beginning after December 26, 2014, please see 2 CFR §200.511(b).)

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OTHER REPORTS

In addition to this report, other reports may have been issued for the City. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.