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# **City of Lincoln, Nebraska**

## **Single Audit Reports**

August 31, 2023



**City of Lincoln, Nebraska**  
**August 31, 2023**

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# City of Lincoln, Nebraska

## August 31, 2023

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Grant Number / Pass-Through Entity Identifying Number	Total Federal Expenditures	Passed Through to Subrecipients
<b>U.S. DEPARTMENT OF AGRICULTURE</b>				
Direct Programs:				
Cooperative Forestry Assistance	10.664	FY 2022	\$ 147,855	\$ -
Pass-Through State Department of Health and Human Services:				
Special Supplemental Nutrition Program for Women, Infants & Children	10.557	FY 2022	158,104	
Special Supplemental Nutrition Program for Women, Infants & Children	10.557	FY 2023	1,055,039	-
Total U.S. Department of Agriculture			<u>1,360,998</u>	<u>-</u>
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				
Direct Programs:				
Multifamily Housing Service Coordinators (Mahoney Manor)	14.191	MFSC189856-01-05	75,481	
Multifamily Housing Service Coordinators (Burke Plaza)	14.191	MFSC189855-01-04	40,261	-
CDBG Entitlement Grants Cluster:				
Community Development Block Grant	14.218	B-19-MC-31-0001	50	
Community Development Block Grant	14.218	B-20-MC-31-0001	1,154,587	215,045
Community Development Block Grant	14.218	B-21 MC-31-0001	663,070	
Community Development Block Grant	14.218	B-22 MC-31-0001	648,846	
Community Development Block Grant	14.218		11,801,204	
COVID-19 Community Development Block Grant	14.218	B-20 MW-31-0001	47,329	10,776
COVID-19 Community Development Block Grant	14.218	B-20 MW-31-0001	608	
COVID-19 Community Development Block Grant	14.218	B-20 MW-31-0001	10,776	
Total CDBG Entitlement Grants Cluster			<u>14,326,470</u>	<u>225,821</u>
Emergency Solutions Grant Program	14.231	E21-MC-31-0002	94,810	
Emergency Solutions Grant Program	14.231	E22-MC-31-0002	127,538	
COVID-19 Emergency Solutions Grant Program	14.231	E20-MW-31-0001	113,756	
COVID-19 Emergency Solutions Grant Program	14.231	E20-MW-31-0001	91,026	
COVID-19 Emergency Solutions Grant Program	14.231	E20-MW-31-0001	644,574	-
HOME Investment Partnerships Program	14.239	M-19-MC-31-0202	226,826	
HOME Investment Partnerships Program	14.239	M-20-MC-31-0202	579,657	
HOME Investment Partnerships Program	14.239	M-21 MC-31-0202	9,958	
HOME Investment Partnerships Program	14.239	M-22 MC-31-0202	96,085	
HOME Investment Partnerships Program	14.239		9,777,443	
COVID-19 HOME Investment Partnerships Program	14.239		46,310	-
Continuum of Care Program	14.267	NE0059L7D022110	26,153	
Continuum of Care Program	14.267	NE0073L7D022007	4,693	
Continuum of Care Program	14.267	NE0073L7D022108	33,061	
Continuum of Care Program	14.267	NE0140L7D022000	55,916	-
Youth Homelessness Demonstration Program	14.276	NE0143Y7D021900	59,087	-
Fair Housing Assistance Program - State and Local	14.401	FF207K217017	66,439	
Fair Housing Assistance Program - State and Local	14.401	FF207P217017	6,009	
Fair Housing Assistance Program - State and Local	14.401	FF207K217017	2,275	-
Education and Outreach Initiatives	14.416	FEOI210016	45,259	-
Lead Hazard Reduction Demonstration Grant Program	14.905	NELHD0444-20	297,173	-
Pass-Through State Department of Economic Development:				
Community Development Block Grant	14.228	092N40	79,502	-
Total U.S. Department of Housing and Urban Development			<u>26,925,762</u>	<u>225,821</u>
<b>U.S. DEPARTMENT OF INTERIOR</b>				
Pass-Through State Historical Society:				
Historic Preservation Fund Grants-in-Aid	15.904	23/24	42,250	-
Total U.S. Department of Interior			<u>42,250</u>	<u>-</u>
<b>U.S. DEPARTMENT OF JUSTICE</b>				
Direct Programs:				
COVID-19 Coronavirus Emergency Supplemental Funding Program	16.034	2020-VD-BX-0149	52,739	-
Public Safety Partnership and Community Policing Grants	16.710		16,551	
Public Safety Partnership and Community Policing Grants	16.710		30,659	-
Equitable Sharing Program	16.922	NB0550100	32,177	-
Pass-Through Lancaster County:				
Violence Against Women Formula Grant	16.588	1872021VW4012	45,816	-
Pass-Through State Commission on Law Enforcement and Criminal Justice:				
Crime Victim Assistance	16.575	102-2022-VA1018	155,515	-
Total U.S. Department of Justice			<u>333,457</u>	<u>-</u>

# City of Lincoln, Nebraska

## August 31, 2023

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Grant Number / Pass-Through Entity Identifying Number	Total Federal Expenditures	Passed Through to Subrecipients
<b>U.S. DEPARTMENT OF LABOR</b>				
Pass-Through State Department of Labor:				
WIOA Cluster:				
WIA Adult Program	17.258	2022	\$ 302,517	\$
WIA Adult Program	17.258	2023	345,149	
WIA Youth Activities	17.259	2021	480,216	
WIA Youth Activities	17.259	2022	299,788	
WIA Dislocated Workers Formula Grants	17.278	2022	17,633	
WIA Dislocated Workers Formula Grants	17.278	2023	55,581	
Total WIOA Cluster			<u>1,500,884</u>	<u>\$ -</u>
WIA Dislocated Workers	17.260	2022	126,410	
WIA Dislocated Workers	17.260	2023	1,904	
			<u>128,314</u>	<u>-</u>
Total U.S. Department of Labor			<u>1,629,198</u>	<u>-</u>
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>				
Direct Programs:				
Federal Transit Cluster:				
Federal Transit Formula Grants	20.507	NE-2023-022-00	132,238	
Federal Transit Formula Grants	20.507	NE-2023-022-00	381,587	
Federal Transit Formula Grants	20.507	NE-2023-022-00	32,000	
Federal Transit Formula Grants	20.507	NE-2023-022-00	126,849	
Federal Transit Formula Grants	20.507	NE-2022-015	8,500	
Federal Transit Formula Grants	20.507	NE-2023-003-00	1,249,500	
Federal Transit Formula Grants	20.507	NE-2023-003-00	470,500	
Federal Transit Formula Grants	20.507	NE-2023-003-00	11,400	
Federal Transit Formula Grants	20.507	1896-2022-6	65,292	
COVID-19 Federal Transit Formula Grants	20.507	NE-2023-005-00	552,387	
COVID-19 Federal Transit Formula Grants	20.507	NE-2023-008	484,499	
COVID-19 Federal Transit Formula Grants	20.507	NE-2023-008	20,194	
COVID-19 Federal Transit Formula Grants	20.507	NE-2020-010	1,983,617	
COVID-19 Federal Transit Formula Grants	20.507	NE-2020-010	268,279	
COVID-19 Federal Transit Formula Grants	20.507	NE-2020-010	50,172	
COVID-19 Federal Transit Formula Grants	20.507	NE-2023-014-00	114,237	
COVID-19 Federal Transit Formula Grants	20.507	NE-2023-014-00	143,753	
COVID-19 Federal Transit Formula Grants	20.507	NE-2022-016	6,463,707	
Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Program	20.526	NE-2020-022	81,678	
Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Program	20.526	NE-2021-014	517,255	
			<u>13,157,644</u>	<u>-</u>
Pass-Through Nebraska Department of Roads:				
Highway Planning and Construction	20.205	HPR-PL1(58)	36,297	
Highway Planning and Construction	20.205	HPR-PL1(60)	219,728	
Highway Planning and Construction	20.205	HPR-PL1(61)	49,624	
Highway Planning and Construction	20.205	LCLC-5231(15)	14,192	
Highway Planning and Construction	20.205	LCLC-5244(9)	6,510	
Highway Planning and Construction	20.205	HSIP-5253(1)	26,910	
Highway Planning and Construction	20.205	Z37H	70,997	
			<u>424,258</u>	<u>-</u>
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505	RTP-C990 (023)	146,286	
			<u>146,286</u>	<u>-</u>
Formula Grants for Rural Areas and Tribal Transit Program	20.509	RPT-C551(222)(22/23)	72,232	
			<u>72,232</u>	<u>-</u>
Clean Fuels	20.519	NE-2022-010	1,113,737	
			<u>1,113,737</u>	<u>-</u>
Highway Safety Cluster:				
State and Community Highway Safety	20.600	4021-23-12-18	3,857	
State and Community Highway Safety	20.600	4021-23-12-01	4,353	
State and Community Highway Safety	20.600	4021-22-32-01	11,087	
State and Community Highway Safety	20.600	402-23-27-49	9,627	
State and Community Highway Safety	20.600	402-23-05-52	10,603	
State and Community Highway Safety	20.600	4021-23-12-51	3,637	
State and Community Highway Safety	20.600	402-23-27-07	6,030	
State and Community Highway Safety	20.600	402-23-33-06	24,995	
National Priority Safety Programs	20.616	405D-21-04-11	1,292	
National Priority Safety Programs	20.616	405d-23-51-32	9,020	
National Priority Safety Programs	20.616	405d-23-51-08	3,139	
National Priority Safety Programs	20.616	405d-23-04-08	3,042	
National Priority Safety Programs	20.616	405d-23-04-16	2,875	
National Priority Safety Programs	20.616	405d-23-04-21	17,186	
National Priority Safety Programs	20.616	405B-14-12-03	2,500	
National Priority Safety Programs	20.616	405B-14-12-03	105	
Total Highway Safety Cluster			<u>113,348</u>	<u>-</u>
Total U.S. Department of Transportation			<u>15,027,505</u>	<u>-</u>
<b>DEPARTMENT OF THE TREASURY</b>				
Direct Programs:				
COVID-19 Emergency Rental Assistance Program	21.023	* ERA0391	97,535	
COVID-19 Emergency Rental Assistance Program	21.023	* ERA0391	156,898	
COVID-19 Emergency Rental Assistance Program	21.023	* ERA2 E0110	2,711,665	
COVID-19 Emergency Rental Assistance Program	21.023	* ERA2 E0110	647,051	
COVID-19 Emergency Rental Assistance Program	21.023	* ERA 2101197006	9,760,745	
			<u>13,373,894</u>	<u>-</u>
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	* SLFRP0326	8,381,208	
			<u>3,935,572</u>	<u>-</u>
Pass-Through State Department of Natural Resources:				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	* 1354	868,530	
			<u>9,249,738</u>	<u>3,935,572</u>

(Continued)

See Accompanying Notes to Schedule of Expenditures of Federal Awards

# City of Lincoln, Nebraska

## August 31, 2023

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Grant Number / Pass-Through Entity Identifying Number	Total Federal Expenditures		Passed Through to Subrecipients
Pass-Through State Department of Health and Human Services: COVID-19 Coronavirus Relief Fund	21.019		\$ 69,518	\$ 69,518	\$ -
Pass-Through State Library Commission: HN ARP Grant	21.167	ZSO-283150-21*	1,961	1,961	-
Total Department of the Treasury				22,695,111	3,935,572
<b>INSTITUTE OF MUSEUM AND LIBRARY SERVICES</b>					
Pass-Through State Library Commission: Grants to States	45.310	LS-249974-OLS-21	672		
Grants to States	45.310	LS-252471-OLS-22	931		
COVID-19 Grants to States	45.310	LS-250223-OLS-21	1,670	3,273	-
Total Institute of Museum and Library Services				3,273	-
<b>U.S. ENVIRONMENTAL PROTECTION AGENCY</b>					
Direct Program: Brownfields Assessment and Cleanup Cooperative Agreements	66.818	BF97786901	36,894	36,894	-
Pass-Through State Department of Environmental Quality: Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034	FY 2023	9,635		
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034	FY 2024	11,194	20,829	-
Performance Partnership Grants	66.605	FY 2022	13,734		
Performance Partnership Grants	66.605	FY 2023	99,270	113,004	-
Total U.S. Environmental Protection Agency				170,727	-
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>					
Direct Program: Food and Drug Administration Research	93.103	FY 2022	73,206		
Food and Drug Administration Research	93.103	FY 2023	82,152		
Food and Drug Administration Research	93.103		4,339		
Food and Drug Administration Research	93.103		6,507	166,204	-
Pass-Through State Department of Health and Human Services: Special Programs for the Aging Title III, Part D: Disease Prevention and Health Promotion Services	93.043	NGA 58040-Y3-III-D	18,157	18,157	-
Aging Cluster: Special Programs for the Aging Title III, Part B: Grants for Supportive Services and Senior Centers	93.044	NGA 58040-Y3-III-B	277,259		
COVID-19 Special Programs for the Aging Title III, Part B: Grants for Supportive Services and Senior Centers	93.044	NGA 58040-Y3 III-B	226,387		
COVID-19 Special Programs for the Aging Title III, Part B: Grants for Supportive Services and Senior Centers	93.044	NGA 58040-Y3 VAC 5	37,039		
COVID-19 Special Programs for the Aging Title III, Part B: Grants for Supportive Services and Senior Centers	93.044	NGA 58040-Y3 III-C1	60,095		
Special Programs for the Aging Title III, Part C: Nutrition Services	93.045	NGA 58040-Y3-III-C1	419,335		
Special Programs for the Aging Title III, Part C: Nutrition Services	93.045	NGA 58040-Y3-III-C2	253,473		
Special Programs for the Aging Title III, Part C: Nutrition Services	93.045	NGA 58040-Y3	31,592		
COVID-19 Special Programs for the Aging Title III, Part C: Nutrition Services	93.045	NGA 58040-Y3 III-C2	4,413		
Nutrition Services Incentive Program	93.053	NGA 51703-Y3	10,363		
Nutrition Services Incentive Program	93.053	NGA 64666-Y3	112,587	1,432,543	-
National Family Caregiver Support, Title III, Part E	93.052	NGA 58040-Y3 III-E	80,368		
COVID-19 National Family Caregiver Support, Title III, Part E	93.052	NGA 58040-Y3 III-E	47,143	127,511	-
Public Health Emergency Preparedness	93.069	FY 2023	284,283		
Public Health Emergency Preparedness	93.069	FY 2024	41,742	326,025	-
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	FY 2022	15,304		
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	FY 2023	10,030	25,334	-
Injury Prevention and Control Research and State and Community Based Programs	93.136	FY 2022	2,348		
Injury Prevention and Control Research and State and Community Based Programs	93.136	FY 2023	50,000	52,348	-
Community Programs to Improve Minority Health Grant Program	93.137	FY 2022	1,093,355	1,093,355	-
Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197	FY 2022	4,670		
Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197	FY 2023	14,164	18,834	-
Immunization Cooperative Agreements	93.268	FY 2023	90,872		
Immunization Cooperative Agreements	93.268	FY 2024	24,309		
Immunization Cooperative Agreements	93.268	62774 Y3 DO26696	(1)		
Immunization Cooperative Agreements	93.268	62774 Y3 DO26696	12,204		
Immunization Cooperative Agreements	93.268	FY24	2,009		
Immunization Cooperative Agreements	93.268	FY 2022 DO 29406	11,811		
Immunization Cooperative Agreements	93.268	FY 2023 EO 97559	14,490		
COVID-19 Immunization Cooperative Agreements	93.268	FY 2022	(8,000)		
COVID-19 Immunization Cooperative Agreements	93.268	FY 2023	274,466		
COVID-19 Immunization Cooperative Agreements	93.268	FY 2023	11,314	433,474	-

(Continued)

See Accompanying Notes to Schedule of Expenditures of Federal Awards

# City of Lincoln, Nebraska

## August 31, 2023

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Grant Number / Pass-Through Entity Identifying Number	Total Federal Expenditures	Passed Through to Subrecipients
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	FY 2023	\$ 5,893	\$
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	FY 2021	(3,374)	
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	FY 2022	6,415	
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	FY 2023 EO 97578	<u>9,102</u>	\$
Cooperative Agreement to Support Navigators in Federally-Facilitated and State Partnership Marketplaces Exchanges	93.332	FY 2022	4,194	
Cooperative Agreement to Support Navigators in Federally-Facilitated and State Partnership Marketplaces Exchanges	93.332	FY 2023	<u>33,317</u>	37,511
Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	93.391	FY 2022	<u>66,469</u>	66,469
COVID-19 Strengthening Public Health Systems and Services Through National Partnerships to Improve and Protect the Nation's Health	93.421	6NU38OT000306-02-08	<u>27,784</u>	27,784
COVID-19 COVID-19 Testing for the Uninsured	93.461	FY 2022	<u>360</u>	360
Refugee and Entrant Assistance State Administered Programs	93.566	FY 2022	139,203	
Refugee and Entrant Assistance State Administered Programs	93.566	FY 2023	<u>234,472</u>	373,675
Foster Care Title IV-E	93.658	FY 2022	32,543	
Foster Care Title IV-E	93.658	FY 2023	<u>85,247</u>	117,790
Social Services Block Grant	93.667	Sept 2022-March 2023	5,513	
Social Services Block Grant	93.667	April 2023-August 2023	<u>2,859</u>	8,372
Preventive Health and Health Services Block Grant Funded Solely with Prevention and Public Health Funds (PPHF)	93.758	FY 2023	<u>10,500</u>	10,500
Maternal, Infant and Early Childhood Home Visiting Grant Program	93.870	FY 2021	69,049	
Maternal, Infant and Early Childhood Home Visiting Grant Program	93.870	FY 2021	292,486	
COVID-19 Maternal, Infant and Early Childhood Home Visiting Grant Program	93.870	ARPA	<u>19,227</u>	380,762
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898	FY 2022	(10,747)	
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898	FY 2023	<u>106,490</u>	95,743
HIV Prevention Activities Health Dept Based (HIV Testing)	93.940	FY 2022	10,383	
HIV Prevention Activities Health Dept Based (HIV Testing)	93.940	FY 2023	<u>11,490</u>	21,873
CDC's Collaboration with Academia to Strengthen Public Health	93.967	FY 2023	<u>9,380</u>	9,380
Preventive Health Services Sexually Transmitted Diseases Control Grants	93.977	FY 2022	<u>3,307</u>	3,307
Preventive Health and Health Services Block Grant	93.991	FY 2022	2,348	
Preventive Health and Health Services Block Grant	93.991	FY 2023	4,738	
Preventive Health and Health Services Block Grant	93.991	2B01DP009036-10	1,389	
Preventive Health and Health Services Block Grant	93.991	DO 22616	(961)	
Preventive Health and Health Services Block Grant	93.991	DO 22617	<u>7,572</u>	15,086
Assisted Outpatient Treatment	93.997	FY 2022	56,451	
Assisted Outpatient Treatment	93.997	FY 2023	<u>155,920</u>	212,371
Total U.S. Department of Health and Human Services			<u>5,092,804</u>	-
<b>EXECUTIVE OFFICE OF THE PRESIDENT</b>				
Pass-Through Nebraska State Patrol:				
High Intensity Drug Trafficking Areas Program	95.001	21HD02	19,312	
High Intensity Drug Trafficking Areas Program	95.001	22HD02	<u>58,229</u>	77,541
Total Executive Office of the President			<u>77,541</u>	-
<b>DEPARTMENT OF HOMELAND SECURITY</b>				
Direct Programs:				
National Urban Search and Rescue (US&R) Response System	97.025	EMW-2019-CA-00-085	118,395	
National Urban Search and Rescue (US&R) Response System	97.025	EMW-2020-CA-00-066	125,516	
National Urban Search and Rescue (US&R) Response System	97.025	EMW-2023-CA-USR-0017	9,222	
National Urban Search and Rescue (US&R) Response System	97.025	EMW-2018-CA-USR-0017	10,997	
National Urban Search and Rescue (US&R) Response System	97.025	EMW-2021-CA-00032	108,411	
National Urban Search and Rescue (US&R) Response System	97.025	EMW-2018-CA-USR-0017	558,275	
National Urban Search and Rescue (US&R) Response System	97.025	EMW-2022-CA-00069	<u>993,546</u>	1,924,362
Pass-Through Nebraska Emergency Management:				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	4420 DR NE	<u>375,790</u>	375,790
Hazard Mitigation Grant	97.039	DR4420-NE-013	<u>805,809</u>	805,809
Total Department of Homeland Security			<u>3,105,961</u>	-
Total Federal Expenditures			<u>\$ 76,464,587</u>	<u>\$ 4,161,393</u>

(Continued)

See Accompanying Notes to Schedule of Expenditures of Federal Awards

**CITY OF LINCOLN, NEBRASKA**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED AUGUST 31, 2023**

**REPORTING ENTITY**

The accompanying schedule of expenditures of federal awards (the “Schedule”) includes the federal award activity of the City of Lincoln, Nebraska (the City) under programs of the federal government for the year ended August 31, 2023. The City, for purposes of the Schedule, includes all funds of the City as defined in Note 1 of the Notes to the Financial Statements, including Lincoln Electric System, Lincoln Water System, and Lincoln Wastewater System. Lincoln Electric System (LES) operates on a calendar year basis for reporting purposes as opposed to the August 31 fiscal year basis of the City. As a result, the amounts included in the City’s August 31, 2023, basic financial statements for LES are audited amounts as of and for the year ended December 31, 2022. The information in this Schedule 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). Therefore, some amounts presented in this Schedule may differ from amounts presented in or used in the preparation of the basic financial statements. 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.

**BASIS OF ACCOUNTING**

Expenditures reported on the Schedule are reported on the modified cash basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance or other applicable regulatory guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The City has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance. Federal awards provided to subrecipients are treated as expenditures when paid to the subrecipient.

**PASS-THROUGH AWARDS**

The City receives certain federal awards in the form of pass-through awards. Such amounts received as pass-through awards are specifically identified on the Schedule.

**MAJOR PROGRAMS**

In accordance with the Uniform Guidance, major programs are determined using a risk-based approach. Programs in the accompanying Schedule denoted with an asterisk (\*) are determined by the independent auditor to be major programs.

**FEDERAL LOANS OUTSTANDING**

The federal loan programs listed subsequently are administered directly by the City and balances and transactions relating to these programs are included in the City basic financial statements. Loans outstanding at the beginning of the year and loans made during the year are included in the federal expenditures presented in the Schedule. The balance of loans outstanding, at August 31, 2023, consists of:

<b>Assistance Listing #</b>	<b>Program Name</b>	<b>Outstanding Balance as of August 31, 2023</b>
14.218	Community Development Block Grant	\$12,943,688
14.228	Community Development Block Grant - Neighborhood Stabilization Program	79,502
14.239	HOME Investment Partnership Program	10,036,590

New loans included in the Schedule totaled approximately \$1,864,000, \$0, and \$1,149,000, for Assistance Listing numbers 14.218, 14.228, and 14.239, respectively.



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[forvis.com](http://forvis.com)

**Report on Internal Control Over Financial Reporting and on  
Compliance and Other Matters Based on an Audit of  
Financial Statements Performed in Accordance  
with Government Auditing Standards**

**Independent Auditor's Report**

The Honorable Mayor and Members of the City Council  
City of Lincoln, Nebraska

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Lincoln, Nebraska (City), as of and for the year ended August 31, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated February 28, 2024.

***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 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.

***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.

**FORVIS,LLP**

Lincoln, Nebraska  
February 28, 2024



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**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**

**Independent Auditor's Report**

The Honorable Mayor and Members of the City Council  
City of Lincoln, Nebraska

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

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

We have audited the City of Lincoln, Nebraska's (the City) 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 August 31, 2023. 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.

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 August 31, 2023.

***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***

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 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.

### **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 Lincoln, Nebraska as of and for the year ended August 31, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We have issued our report thereon dated February 28, 2024, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 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 schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

**FORVIS,LLP**

Lincoln, Nebraska  
May 8, 2024

**City of Lincoln, Nebraska**  
**Schedule of Findings and Questioned Costs**  
**Year Ended August 31, 2023**

**Section I – Summary of Auditor’s Results**

*Financial Statements*

1. Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:  
 Unmodified       Qualified       Adverse       Disclaimer
  
2. Internal control over financial reporting:  
Significant deficiency(ies) identified?       Yes       None reported  
Material weakness(es) identified?       Yes       No
  
3. Noncompliance material to the financial statements noted?       Yes       No

*Federal Awards*

4. Internal control over major federal awards programs:  
Significant deficiency(ies) identified?       Yes       None reported  
Material weakness(es) identified?       Yes       No
  
5. Type of auditor’s report issued on compliance for major federal programs:  
 Unmodified       Qualified       Adverse       Disclaimer
  
6. Any audit findings disclosed that are required to be reported by 2 CFR 200.516(a)?       Yes       No

**City of Lincoln, Nebraska**  
**Schedule of Findings and Questioned Costs - Continued**  
**Year Ended August 31, 2023**

7. Identification of major federal programs:

<b>Assistance Listing Number(s)</b>	<b>Name of Federal Program or Cluster</b>
21.023	COVID-19 Emergency Rental Assistance Program
21.027	COVID-19 Coronavirus State and Local Fiscal Recovery Funds

8. Dollar threshold used to distinguish between Type A and Type B programs: \$2,293,938.

9. Auditee qualified as a low-risk auditee?  Yes  No

**City of Lincoln, Nebraska**  
**Schedule of Findings and Questioned Costs - Continued**  
**Year Ended August 31, 2023**

**Section II – Financial Statement Findings**

<b>Reference Number</b>	<b>Finding</b>
	No matters are reportable.

**City of Lincoln, Nebraska**  
**Schedule of Findings and Questioned Costs - Continued**  
**Year Ended August 31, 2023**

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

<b>Reference Number</b>	<b>Finding</b>
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No matters reportable.



**City of Lincoln, Nebraska**  
**Summary Schedule of Prior Audit Findings**  
**Year Ended August 31, 2023**

<b>Reference Number</b>	<b>Summary of Finding</b>	<b>Status</b>
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No matters are reportable.