

CITY OF LAKE CHARLES, LOUISIANA

**UNIFORM GUIDANCE
SUPPLEMENTARY REPORTS**

YEAR ENDED SEPTEMBER 30, 2023

CITY OF LAKE CHARLES
LAKE CHARLES, LOUISIANA

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

Honorable Mayor Nicholas Hunter
and City Council
City of Lake Charles
Lake Charles, Louisiana

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 *Governmental Audit 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 Lake Charles, Louisiana, as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the City of Lake Charles, Louisiana's basic financial statements, and have issued our report thereon dated March 27, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Lake Charles, Louisiana'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 of Lake Charles, Louisiana's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Lake Charles, Louisiana'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 may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Lake Charles, Louisiana'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.

Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

M. Elroy Quil & Bunch

Lake Charles, Louisiana
March 27, 2024

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
FOR EACH MAJOR PROGRAM AND ON INTERNAL
CONTROL OVER COMPLIANCE REQUIRED BY
THE UNIFORM GUIDANCE

Honorable Mayor Nicholas Hunter
and City Council
City of Lake Charles
Lake Charles, Louisiana

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Lake Charles, Louisiana'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 of Lake Charles, Louisiana's major federal programs for the year ended September 30, 2023. The City of Lake Charles, Louisiana'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 of Lake Charles, Louisiana 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 September 30, 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; 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 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 of Lake Charles, Louisiana and to meet our 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 of Lake Charles, Louisiana'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 of Lake Charles, Louisiana's federal programs.

Auditors' 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 of Lake Charles, Louisiana'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 generally accepted auditing standards, *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 judgement made by a reasonable user of the report on compliance about the City of Lake Charles, Louisiana's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgement 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 of Lake Charles, Louisiana'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 of Lake Charles, Louisiana'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 of Lake Charles, Louisiana'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 have 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.

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, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Lake Charles, Louisiana, as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the City of Lake Charles, Louisiana's basic financial statements. We issued our report thereon dated March 27, 2024, which contained unmodified opinions on those financial statements. Our audit was performed 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 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.

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.

Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

M. Elroy Quil & Beach

Lake Charles, Louisiana
March 27, 2024

CITY OF LAKE CHARLES, LOUISIANA

SCHEDULE OF EXPENDITURES OF FEDERAL AMOUNTS
For Period Ending September 30, 2023

<u>Grant Type</u>	<u>Assistance Listing Number</u>	<u>Grant Number</u>
U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT		
Direct Program:		
CDBG Entitlement Grants-Cluster		
Community Development Block Grant	14.218	B-16-MC-22-0004
Community Development Block Grant	14.218	B-18-MC-22-0004
Community Development Block Grant	14.218	B-19-MC-22-0004
Community Development Block Grant	14.218	B-20-MC-22-0004
Community Development Block Grant	14.218	B-21-MC-22-0004
Community Development Block Grant (Covid-19)	14.218	B-20-MW-22-0004
Community Development Block Grant	14.218	B-21-MF-22-0002
Community Development Block Grant	14.218	B-17-MC-22-0004
Community Development Block Grant	14.218	B-19-MC-22-0004
Total CDBG Entitlement Grants-Cluster		
Passed Through Louisiana Department of Administration:		
HUD/HOME Grant Program	14.239	B-15-MC-22-0208
HUD/HOME Grant Program	14.239	B-19-MC-22-0208
HUD/HOME Grant Program	14.239	B-20-MC-22-0208
HUD/HOME Grant Program	14.239	B-21-MC-22-0208
HUD/HOME Grant Program	14.239	B-22-MC-22-0208
Total Passed Through Louisiana Department of Administration		
Total U.S. Department of Housing & Urban Development		

CITY OF LAKE CHARLES, LOUISIANA

SCHEDULE OF EXPENDITURES OF FEDERAL AMOUNTS
For Period Ending September 30, 2023

<u>Grant Period</u>	<u>Grant Receipts</u>	<u>Current Expenditures</u>	<u>Subrecipient Payments</u>
10/1/22-9/30/23	\$ 15,826	\$ 15,826	\$ 10,826
10/1/22-9/30/23	9,816	9,816	9,816
10/1/22-9/30/23	8,000	8,000	-
10/1/22-9/30/23	99,670	99,670	317
10/1/22-9/30/23	4,955,472	4,955,472	19,843
10/1/22-9/30/23	5,000	5,000	-
10/1/22-9/30/23	-	76,237	-
10/1/22-9/30/23	32,529	32,529	-
10/1/22-9/30/23	358,082	358,082	-
	<u>5,484,395</u>	<u>5,560,632</u>	<u>40,802</u>
10/1/22-9/30/23	34,395	34,395	-
10/1/22-9/30/23	1,984	1,984	-
10/1/22-9/30/23	4,103	4,103	-
10/1/22-9/30/23	39,112	39,112	-
10/1/22-9/30/23	22,743	22,743	-
	<u>102,337</u>	<u>102,337</u>	<u>-</u>
	<u>5,586,732</u>	<u>5,662,969</u>	<u>40,802</u>

CITY OF LAKE CHARLES, LOUISIANA

SCHEDULE OF EXPENDITURES OF FEDERAL AMOUNTS
For Period Ending September 30, 2023

<u>Grant Type</u>	<u>Assistance Listing Number</u>	<u>Grant Number</u>
U.S. ENVIRONMENTAL PROTECTION AGENCY		
Passed through Louisiana Department of Health:		
Beach Monitoring and Notification Program	66.472	I-10 Beach
Clean Water State Revolving Fund-Cluster	66.458	1019029-01
Drinking Water State Revolving Fund-Cluster	66.468	1019029-02
 Total U.S. Environmental Protection Agency		
 U.S. DEPARTMENT OF HOMELAND SECURITY		
Passed Through Louisiana Department of Military Affairs:		
Immigration and Customs Enforcement	97.067	2023 ICE-HIS
Public Assistance Grant	97.036	FEMA 1607-DR-LA
Public Assistance Grant	97.036	FEMA 4484-DR-LA
Public Assistance Grant	97.036	FEMA 4559-DR-LA
Public Assistance Grant	97.036	FEMA 4570-DR-LA
Public Assistance Grant	97.036	FEMA 4606-DR-LA
Total Assistance Listing Number	97.036	
 Total U.S. Department of Homeland Security		
 U.S. DEPARTMENT OF TREASURY		
Direct Program:		
Coronavirus State and Local Fiscal Recovery Funds	21.027	American Rescue Plan Act

CITY OF LAKE CHARLES, LOUISIANA

SCHEDULE OF EXPENDITURES OF FEDERAL AMOUNTS
For Period Ending September 30, 2023

<u>Grant Period</u>	<u>Grant Receipts</u>	<u>Current Expenditures</u>	<u>Subrecipient Payments</u>
10/1/22-9/30/23	3,000	3,000	-
10/1/22-9/30/23	4,543,997	4,543,997	-
10/1/22-9/30/23	37,825	37,825	-
	<u>4,584,822</u>	<u>4,584,822</u>	<u>-</u>
10/1/22-9/30/23	5,461	5,461	-
10/1/22-9/30/23	2,586	-	-
10/1/22-9/30/23	133,900	133,900	-
10/1/22-9/30/23	8,955,663	8,955,663	-
10/1/22-9/30/23	1,330,838	1,330,838	-
10/1/22-9/30/23	689,400	689,400	-
	<u>11,112,387</u>	<u>11,109,801</u>	<u>-</u>
	<u>11,117,848</u>	<u>11,115,262</u>	<u>-</u>
10/1/22-9/30/23	-	4,650,744	-

CITY OF LAKE CHARLES, LOUISIANA

SCHEDULE OF EXPENDITURES OF FEDERAL AMOUNTS
For Period Ending September 30, 2023

<u>Grant Type</u>	<u>Assistance Listing Number</u>	<u>Grant Number</u>
U.S. DEPARTMENT OF TRANSPORTATION		
Direct Program:		
Federal Highway Planning and Construction-Cluster	20.205	FAP No. STP-1004(541)
Recreational Trails Program	20.219	H.010868
Federal Transit Cluster:		
Federal Transit Formula Grants	20.507	LA-2017-023
Federal Transit Formula Grants	20.507	LA-2020-017
Federal Transit Formula Grants	20.507	LA-2023-003
Federal Transit Formula Grants	20.507	LA-2016-014
Federal Transit Formula Grants	20.507	LA-2017-023
Federal Transit Formula Grants	20.507	LA-2019-001
Federal Transit Formula Grants	20.507	LA-2020-017
Total Federal Transit Cluster		
Total Direct Programs		
Passed Through Louisiana Highway Safety Commission:		
Highway Safety Cluster	20.600	2023-30-35
Total U.S. Department of Transportation		
U.S. DEPARTMENT OF INTERIOR		
Direct Program:		
Historic Preservation Fund Grants-In-Aid	15.904	P21AF11021
Emergency Supplemental Historic Preservation Fund Grant	15.957	P19AP00011
Total U.S. Department of Interior		

CITY OF LAKE CHARLES, LOUISIANA

SCHEDULE OF EXPENDITURES OF FEDERAL AMOUNTS
For Period Ending September 30, 2023

<u>Grant Period</u>	<u>Grant Receipts</u>	<u>Current Expenditures</u>	<u>Subrecipient Payments</u>
10/1/22-9/30/23	2,680	2,680	-
10/1/22-9/30/23	177,240	177,240	-
10/1/22-9/30/23	26,214	26,214	-
10/1/22-9/30/23	1,182,273	1,182,273	-
10/1/22-9/30/23	990,909	990,909	-
10/1/22-9/30/23	4,352	4,352	-
10/1/22-9/30/23	45,307	45,307	-
10/1/22-9/30/23	19,444	19,444	-
10/1/22-9/30/23	5,262	5,262	-
	<u>2,273,761</u>	<u>2,273,761</u>	<u>-</u>
	<u>2,453,681</u>	<u>2,453,681</u>	<u>-</u>
10/1/22-9/30/23	<u>13,847</u>	<u>13,847</u>	<u>-</u>
	<u>2,467,528</u>	<u>2,467,528</u>	<u>-</u>
10/1/22-9/30/23	21,838	21,838	-
10/1/22-9/30/23	3,367	3,367	-
	<u>25,205</u>	<u>25,205</u>	<u>-</u>

CITY OF LAKE CHARLES, LOUISIANA

SCHEDULE OF EXPENDITURES OF FEDERAL AMOUNTS
For Period Ending September 30, 2023

<u>Grant Type</u>	<u>Assistance Listing Number</u>	<u>Grant Number</u>
U.S. DEPARTMENT OF JUSTICE		
Direct Program:		
Justice Assistance Grant	16.738	15PBJA-22-GG-02562-JAGX
Justice Assistance Grant	16.738	23-NOR-220-AFF
Total Assistance Listing Number 16.738		
Justice Assistance Grant	16.607	2023 BPV
US Marshal Service	16.922	JLEOTFS4 25205
Total U.S. Department of Justice		
EXECUTIVE OFFICE OF THE PRESIDENT		
HIDTA Program	95.001	G23GC0001A
TOTAL FEDERAL AWARDS		

CITY OF LAKE CHARLES, LOUISIANA

SCHEDULE OF EXPENDITURES OF FEDERAL AMOUNTS
For Period Ending September 30, 2023

<u>Grant Period</u>	<u>Grant Receipts</u>	<u>Current Expenditures</u>	<u>Subrecipient Payments</u>
10/1/22-9/30/23	36,676	36,676	-
10/1/22-9/30/23	11,044	11,044	-
	<u>47,720</u>	<u>47,720</u>	<u>-</u>
10/1/22-9/30/23	8,813	8,813	-
10/1/22-9/30/23	12,059	12,059	-
	<u>68,592</u>	<u>68,592</u>	<u>-</u>
10/1/22-9/30/23	<u>73,700</u>	<u>73,700</u>	<u>-</u>
	<u>\$ 23,924,427</u>	<u>\$ 28,648,822</u>	<u>\$ 40,802</u>

CITY OF LAKE CHARLES, LOUISIANA

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended September 30, 2023

Note A. Scope of Audit

The audit was performed pursuant to the *Single Audit Act of 1996* and the *Uniform Guidance*.

Summary of significant accounting policies:

The Schedule of Expenditures of Federal Awards has been prepared on the full accrual basis of accounting used by the City in preparation of the government wide financial statements that report these awards.

The accounting policies of the City conform to accounting principles generally accepted in the United States of America as applicable to governmental units. The preparation of the Schedule of Expenditures of Federal Awards in conformity with accounting principles generally accepted in the United States of America requires management to make certain assumptions that affect the reported amounts of expenditures during the reporting period. Actual results could differ from those estimates.

Note B. Disbursements

Disbursements reported in the Schedule of Expenditures of Federal Awards cannot be traced, in every case, directly to the disbursements reported in the City's Comprehensive Annual Financial Report. However, the detailed information regarding the disbursements reflected in both issued reports can be traced to the City's detailed general ledger with adjustments for any year-end financial statement accruals and reversals.

Note C. Schedule of Expenditures of Federal Awards

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal award programs of the City that were received directly from federal agencies or passed through other entities and governmental agencies.

The City has prepared this Schedule of Expenditures of Federal Awards to comply with the provisions of the Uniform Guidance. The Uniform Guidance stipulates that a Schedule of Expenditures of Federal Awards be prepared showing total expenditures of each federal award program as identified in the Catalog of Federal Domestic Assistance (CFDA) and for other federal financial awards that have not been assigned a catalog number.

Note D. Major Federal Awards Program

The City's major federal awards programs for the year ended September 30, 2023 were determined based on program activity. The City's major programs for the year ended September 30, 2023 consisted of 3 federally assisted high risk "Type A" programs, and 0 federally assisted high risk "Type B" programs.

Note E. Department of Environmental Quality Loan

The Department of Environmental Quality (DEQ) Loan is a loan program through which the State of Louisiana receives federal money to then loan to municipalities to improve water treatment. The U.S. Environmental Protection Agency (USEPA) is the federal agency administering the grant. The Louisiana Department of Environmental Quality (LDEQ) is the pass-through agency. The City of Lake Charles received money from the State under the loan program. The City of Lake Charles entered into the loan agreement on June 23, 2011 for an amount not to exceed \$21,000,000. The DEQ loan disburses funds to the City of Lake Charles after the expenditure is made. Interest of .45% per annum on the outstanding balance is paid semi-annually. At September 30, 2023, the principal balance is \$11,117,000.

Note H. Clean Water State Revolving Funds Loan

The Clean Water State Revolving Funds (CWSRFs) Loan is a loan program through which the City of Lake Charles received federal money to repair and construct wastewater treatment facilities to meet the requirements of the Clean Water Act. The U.S. Environmental Protection Agency (USEPA) is the federal agency administering the grant. The City of Lake Charles received money from the State under the loan program. The City of Lake Charles entered into the loan agreement on May 17, 2023 for an amount not to exceed \$20,000,000. Under the agreement, 49% of expenditures are forgiven up to \$3,000,000. Interest of 1.95% per annum on the outstanding balance is paid quarterly. At September 30, 2023, the principal balance is \$2,317,438.

Note G. Subrecipient Payments

Assistance Listing				
Grant	Number	Grant Number	Subrecipient	Amount
CDBG	14.218	B-16-MC-22-0004	Robotics Education	10,826
CDBG	14.218	B-18-MC-22-0004	Robotics Education	9,816
Total Robotics Education				<u>20,642</u>
CDBG	14.218	B-20-MC-22-0004	SWLA Center for Health Services	317
CDBG	14.218	B-21-MC-22-0004	SWLA Center for Health Services	19,843
Total SWLA Health Services				<u>20,160</u>
Total Subrecipient Payments				40,802

Note H. Indirect Cost Rate

The City did not elect to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

CITY OF LAKE CHARLES, LOUISIANA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended September 30, 2023

SECTION I - SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditor's report issued: Unmodified
Internal control over financial reporting:
Material weakness identified? Yes No
Significant deficiency identified not
Considered to be material weakness? Yes None reported
Noncompliance material to financial statements
noted Yes No

Federal Awards

Internal control over major programs:
Material weakness identified? Yes No
Significant deficiency identified not
Considered to be material weakness? Yes None reported

Type of auditor's report issued on compliance
for major programs: Unmodified

Any audit findings disclosed that are required
to be reported in accordance with the Uniform
Guidance? Yes No

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
21.027	Coronavirus State and Local Fiscal Recovery Funds
14.218	CDBG Entitlement Grants-Cluster
66.458	Clean Water State Revolving Fund-Cluster

Dollar threshold used to distinguish
between Type A and Type B programs: \$ 859,465

Auditee qualified as low-risk auditee? Yes No

(continued on next page)

CITY OF LAKE CHARLES, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended September 30, 2023
(Continued)

SECTION II - FINANCIAL STATEMENT FINDINGS

No findings to report.

SECTION III - FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

No findings to report.

CITY OF LAKE CHARLES, LOUISIANA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ended September 30, 2023

SECTION IV - PRIOR YEAR FINANCIAL STATEMENT FINDINGS

2022-001 Deposits in Excess of Federally Insured Amounts

Condition: Deposits in excess of federally insured amounts were not fully collateralized at year end.

Recommendation: Management should ensure that all deposits in excess of federally insured amounts are collateralized.

Current Status: This condition has been resolved.

SECTION V - PRIOR YEAR FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

No Prior Year Findings