

**CITY OF BLOOMINGTON, MINNESOTA**

SCHEDULE OF EXPENDITURES OF  
FEDERAL AWARDS AND  
INDEPENDENT AUDITOR'S REPORTS

For The Year Ended December 31, 2025

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**CITY OF BLOOMINGTON, MINNESOTA**  
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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 FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Honorable Mayor and  
Members of the City Council  
City of Bloomington, Minnesota

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, the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Bloomington, Minnesota as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the City of Bloomington, Minnesota's basic financial statements, and have issued our report thereon dated June 3, 2026.

### **Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the City of Bloomington, Minnesota'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 Bloomington, Minnesota's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Bloomington, Minnesota'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 of Bloomington, Minnesota'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.

*Redpath and Company, LLC*

REDPATH AND COMPANY, LLC  
St. Paul, Minnesota

June 3, 2026

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

To the Honorable Mayor and  
Members of the City Council  
City of Bloomington, Minnesota

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

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

We have audited the City of Bloomington, Minnesota'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 Bloomington, Minnesota's major federal programs for the year ended December 31, 2025. The City of Bloomington, Minnesota'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 Bloomington, Minnesota 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, 2025.

***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 Bloomington, Minnesota 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 of Bloomington, Minnesota'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 Bloomington, Minnesota'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 of Bloomington, Minnesota'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 judgment made by a reasonable user of the report on compliance about the City of Bloomington, Minnesota'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 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 of Bloomington, Minnesota'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 Bloomington, Minnesota'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 Bloomington, Minnesota'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.

### ***Other Matters***

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item 2025-001. Our opinion on each major federal program is not modified with respect to these matters.

*Government Auditing Standards* requires the auditor to perform limited procedures on the City of Bloomington, Minnesota's response to the noncompliance finding identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The City of Bloomington, Minnesota's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

### **Report on Internal Control Over Compliance**

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

*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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2025-001 to be a significant deficiency.

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.

*Government Auditing Standards* requires the auditor to perform limited procedures on the City of Bloomington, Minnesota's response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs.

The City of Bloomington, Minnesota's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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, the discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Bloomington, Minnesota as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the City of Bloomington, Minnesota's basic financial statements. We issued our report thereon dated June 3, 2026, 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.

*Redpath and Company, LLC*

REDPATH AND COMPANY, LLC  
St. Paul, Minnesota

June 3, 2026

CITY OF BLOOMINGTON  
 Schedule of Expenditures of Federal Awards  
 Year Ended December 31, 2025

Federal Grantor/Pass-Through Grantor/Program Title	Federal ALN	Federal Expenditures	Noncash Assistance
<b>U.S. Department of Housing and Urban Development</b>			
Direct Program			
Housing Voucher Cluster			
Section 8 Housing Choice Vouchers	14.871	\$ 6,686,012	
Community Development Block Grants/Entitlement Grants Cluster			
Community Development Block Grants/Entitlement Grants	14.218	862,586	
<b>U.S. Department of Health and Human Services</b>			
Passed through City of Edina			
Public Health Emergency Preparedness	93.069	\$ 57,509	
Passed through City of Richfield			
Public Health Emergency Preparedness	93.069	53,461	
Passed through State of Minnesota			
Public Health Emergency Preparedness	93.069	61,068	
Subtotal for Public Health Emergency Preparedness			172,038
Passed through State of Minnesota			
Maternal, Infant, and Early Childhood Home Visiting Grant Program	93.870		404,222
Maternal and Child Health Services Block Grants to the States	93.994		157,422
Early Hearing Detection and Intervention	93.251		1,875
Passed through State of Minnesota			
Immunization Cooperative Agreements	93.268	7,000	
COVID-19 Immunization Cooperative Agreements	93.268	4,225	
Subtotal for Immunization Cooperative Agreements			11,225
Passed through City of Edina			
Center for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health	93.967	135,549	
Passed through City of Richfield			
Center for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health	93.967	130,528	
Passed through State of Minnesota			
Center for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health	93.967	235,955	
Subtotal for Center for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health			502,032
Passed Through the State of Minnesota			
Temporary Assistance to Needy Families (TANF)	93.558		187,327
<b>U.S. Department of Agriculture</b>			
Passed through State of Minnesota			
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557	2,806,672	\$ 2,106,899
WIC Farmers' Market Nutrition Program (FMNP)	10.572	500	
<b>U.S. Department of Justice</b>			
Direct program			
Bulletproof Vest Partnership Program	16.607		15,928
Passed through State of Minnesota			
Crime Victim Assistance	16.575		42,537
Passed through Hennepin County			
Edward Byrne Memorial Justice Assistance Grant Program (JAG)	16.738		25,265
<b>U.S. Department of Homeland Security</b>			
Direct program			
Staffing for Adequate Fire and Emergency Response (SAFER)	97.083		4,034,746
Passed through State of Minnesota			
Homeland Security BioWatch Program	97.091		900
Homeland Security Grant Program			
State Homeland Security Program (SHSP)	97.073		211,466
<b>Executive Office of the President</b>			
Direct Program			
High Intensity Drug Trafficking Areas Program	95.001		30,843

**U.S. Department of Transportation**

Passed through State of Minnesota		
Highway Planning and Construction (Federal-Aid Highway Program)	20.205	1,020,527
Passed through Metropolitan Airports Commission		
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	296,461

**U.S. Department of Energy, Energy Efficiency and Conservation Block Grant Program (EECBG)** 81.128

Direct Program		
Energy, Efficiency and Conservation Block Grant Program (EECBG)		150,730

**U.S. Department of Treasury**

Direct Program		
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	<u>2,243,980</u>

**Total federal awards** \$ 19,865,294

**Note 1:** The Schedule of Expenditures of Federal Awards is prepared on the modified accrual basis of accounting. The information in this schedule is presented in accordance with both OMB Circular A-133, *Audits of States, Local Governments, and Nonprofit Organizations* and the OMB's *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, when applicable. Therefore, some amounts presented in this schedule may differ from the amounts presented in, or used in the preparation of, the City's basic financial statements.

**Note 2:** All pass-through entities use the same federal Assistance Listing Numbers (ALN) as the federal grantors to identify these grants, and have not assigned any additional identifying numbers.

**Note 3:** The City has elected to use the de minimis indirect cost rate.

**Note 4:** The City did not pass any Federal funds to Subrecipients during 2025.

**Note 5:** As part of its Section 8 Housing Choice Vouchers Program, the City administered portable vouchers totaling \$2,471,920 and related administration fees totaling \$178,985 as the receiving public housing authority (PHA) for various other initial PHAs throughout the United States. The City does not consider these amounts received from the initial PHAs to be subrecipient payments, and therefore are excluded from the Section 8 Housing Choice Vouchers Program amount on the previous page.

**Note 6:** Unaudited Disclosure - The City received donated personal protective equipment (PPE) with an estimated value of less than \$1,000. The City was unable to determine whether federal dollars were used to purchase the donated PPE.

**CITY OF BLOOMINGTON, MINNESOTA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
For the Year Ended December 31, 2025

<b>SECTION I - SUMMARY OF AUDITOR'S RESULTS</b>
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Financial Statements

A. Type of auditors' report issued:	Unmodified			
B. Internal control over financial reporting:				
• Material weakness(es) identified?	_____	Yes	_____ <u>X</u> _____	No
• Significant deficiency(ies) identified?	_____	Yes	_____ <u>X</u> _____	No
C. Noncompliance material to financial statements noted?	_____	Yes	_____ <u>X</u> _____	No

Federal Awards

D. Internal control over major programs:				
• Material weakness(es) identified?	_____	Yes	_____ <u>X</u> _____	No
• Significant deficiency(ies) identified?	_____ <u>X</u> _____	Yes	_____	No
E. Type of auditor's report issued on compliance for major programs:			Unmodified	
F. Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a)?	_____ <u>X</u> _____	Yes	_____	No

G. Identification of major federal programs:				
Name of Federal Programs and Clusters			Assistance Listing Number	
<hr/>				
Housing Voucher Cluster:				
- Section 8 Housing Choice Vouchers			14.871	

H. Dollar threshold used to distinguish between Type A and Type B programs:				
			\$1,000,000	
I. Auditee qualified as a low-risk auditee?	_____ <u>X</u> _____	Yes	_____	No

**CITY OF BLOOMINGTON, MINNESOTA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
For the Year Ended December 31, 2025

**SECTION II – FINANCIAL STATEMENT AUDIT FINDINGS**

No current year findings.

**SECTION III – MAJOR FEDERAL AWARD PROGRAMS AUDIT FINDINGS AND QUESTIONED COSTS**

**2025-001: Internal Controls over Compliance for Allowable Costs/Cost Principals, Eligibility, and Special Tests & Provisions (Housing Assistance Payments)**

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT  
Section 8 Housing Choice Vouchers – ALN 14.871

*Criteria:* Adequate internal controls should exist to ensure an entity complies with program eligibility requirements and that benefits paid to or on behalf of individuals are calculated correctly. The HRA’s internal controls over eligibility and Housing Assistance Payment (HAP) calculations include staff completion of tenant eligibility and HAP calculation checklists, with a separate program specialist responsible for reviewing and approving the checklists.

*Condition:* The HRA did not complete or maintain tenant file checklists as required by its established internal controls when performing tenant eligibility determinations and annual recertifications for certain individuals receiving HAPs during 2025. As a result, three instances were identified where the lack of documentation of control procedures led to errors in individual HAP calculations.

*Cause:* Turnover within the HRA during 2024 contributed to this condition. While procedures were in place to ensure program compliance, they were not consistently followed. Corrective actions began in 2025; however, these actions were not fully implemented during the year and remain in process.

*Effect:* As a result of not consistently following established procedures, errors in tenant eligibility determinations and HAP calculations occurred, and there is an increased risk that additional errors may exist.

*Known Questioned Costs:* \$4,184

*Context:* Our sample of tenant files supporting 25 Housing Choice Vouchers selected from a population of approximately 11,100 vouchers showed that only 12 of the 25 files had supporting tenant file checklists. Additionally, three of the sampled vouchers lacking tenant file checklists had incorrect HAP calculations, resulting in the questioned costs noted above. Two of these three vouchers related to the same individual, who should not have received HAPs due to an increase in income identified at the time of annual recertification. Based on the results of our testing, projected questioned costs exceeded \$25,000. These projected amounts were considered in

**CITY OF BLOOMINGTON, MINNESOTA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
For the Year Ended December 31, 2025

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evaluating the significance of the finding and were not considered material to the major federal program.

*Identification of Repeat Finding:* This is a continuation of prior-year finding 2024-004.

*Recommendation:* We recommend the HRA implement and monitor controls to ensure policies and procedures related to tenant eligibility determinations and recertifications are consistently followed.

*Views of Responsible Officials and Planned Corrective Actions:* Management agrees with the finding and is in the process of strengthening internal controls to ensure timely and appropriate actions addressing the deficiency. Additional details are included in the City of Bloomington's Corrective Action Plan.

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**CITY OF BLOOMINGTON, MINNESOTA**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
For the Year Ended December 31, 2025

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<b>SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS</b>
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**FINANCIAL STATEMENT FINDINGS**

None.

**FEDERAL AWARD FINDINGS**

**Finding 2024-001: Internal Controls over Compliance for Procurement Suspension & Debarment**

U.S. DEPARTMENT OF TREASURY  
COVID-19 Coronavirus State and Local Fiscal Recovery Funds – ALN 21.027

*Condition:* This finding was a significant deficiency stating that the City did not follow its Grant Standard Operating procedures for validating that a contractor was not suspended or debarred or otherwise excluded from participating in the transaction.

*Recommendation:* The auditor recommended the City perform a separate individual check of contract files to ensure the City’s Grant Standard Operating procedures are followed and documented prior to entering into a contract agreement with covered contractors.

*Current Status:* The recommendation was resolved for 2025. No similar findings were noted during the 2025 audit.

**Finding 2024-002: Internal Controls over Compliance for Reporting**

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT  
Community Development Block Grants (CDBG)/Entitlement Grants – ALN 14.218

*Condition:* This finding was a significant deficiency stating that adequate internal controls to ensure the accuracy of reporting were not in place over the PR26 CDBG Financial Summary Report and the PR29 CDBG Cash on Hand Quarterly Report. Errors were noted in the PR29 CDBG Cash on Hand Quarterly Report for the last two quarters of 2024 due to recording program income activity within the grant funds.

*Recommendation:* The auditor recommended the HRA have a separate individual with appropriate knowledge and experience review and approve the IDIS reports, including a review of reconciliations from these reports to supporting financial data. Additionally, the auditor recommended HRA staff work with the Department of Housing and Urban Development to resolve the system-generated errors in these reports.

**CITY OF BLOOMINGTON, MINNESOTA**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
For the Year Ended December 31, 2025

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*Current Status:* The recommendation was resolved for 2025. No similar findings were noted during the 2025 audit.

**Finding 2024-003: Internal Controls over Compliance for Special Tests and Provisions (Environmental Reviews)**

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT  
Community Development Block Grants (CDBG)/Entitlement Grants – ALN 14.218

*Condition:* This finding was a significant deficiency stating that environmental reviews were incomplete or missing from a sample of projects tested for compliance.

*Recommendation:* The auditor recommended the HRA continue to strengthen its controls over compliance within the CDBG program, including having the HRA Administrator or HRA Assistant Administrator verify program checklists are completed with proper supporting documentation for all programs.

*Current Status:* The recommendation was resolved for 2025. No similar findings were noted during the 2025 audit.

**2024-004: Internal Controls over Compliance for Eligibility**

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT  
Section 8 Housing Choice Vouchers – ALN 14.871

*Condition:* This finding was a significant deficiency stating that the HRA did not complete or maintain tenant file checklists as required by its internal controls when performing tenant eligibility procedures during 2024.

*Recommendation:* The auditor recommended the HRA create monitoring controls to ensure its policies relating to tenant eligibility are being followed.

*Current Status:* Unresolved; see finding 2025-001.