



FINANCIAL SERVICES

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March 31, 2021

Weaver & Tidwell, L.L.P.
24 Greenway Plaza, Suite 1800
Houston, Texas 77046

This representation letter is provided in connection with your audit of major federal and state programs for City of Corpus Christi, Texas (the City) as of September 30, 2020 and for the year then ended, for the purpose of expressing an opinion on compliance for major federal and state award programs pursuant to the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and *Texas Uniform Grant Management Standards* (UGMS). We confirm that we are responsible for compliance with requirements applicable to our major federal and state award programs.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm that, as applicable, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of March 31, 2021.

1. We are responsible for understanding and complying with, and have complied with, the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and *Texas Uniform Grant Management Standards* (UGMS).
2. We are responsible for the preparation and presentation of the schedule of expenditures of federal and state awards in accordance with the Uniform Guidance and UGMS.
3. We believe the schedule of expenditures of federal and state awards, including its form and content, is fairly presented in accordance with the Uniform Guidance and UGMS.
4. As part of your audit, you prepared the schedule of expenditures of federal and state awards. We have designated an individual with suitable skill, knowledge, or experience to oversee your services and have made all management decisions and performed all management functions. We have reviewed, approved, and accepted responsibility for the schedule of expenditures of federal and state awards.

5. The methods of measurement or presentation have not changed from those used in the prior period.
6. We are responsible for including the auditor's report on the schedule of expenditures of federal and state awards in any document that contains the schedule and that indicates that the auditor has reported on such information.
7. We have identified and disclosed all of our government programs and related activities subject to the Uniform Guidance and UGMS compliance audit.
8. We have notified you of federal awards and funding increments that were received before December 26, 2014 (if any), and differentiated those awards from awards and funding increments received on or after December 26, 2014, and subject to the audit requirements of the Uniform Guidance.
9. When the schedule of expenditures of federal and state awards is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the schedule of expenditures of federal and state awards no later than the date of issuance by the entity of the schedule of expenditures of federal and state awards and the auditor's report thereon.
10. We have, in accordance with the Uniform Guidance and UGMS, identified in the schedule of expenditures of federal and state awards, expenditures made during the audit period for all awards provided by federal and state agencies in the form of grants, federal and state cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, food commodities, direct appropriations, and other assistance.
11. We have no knowledge of any instances, that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance, whether communicated by employees, former employees, vendors, regulators, or others.
12. We have no knowledge of any instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that has a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
13. We have no knowledge of any instances that have occurred or are likely to have occurred of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
14. We have taken timely and appropriate steps to remedy fraud, noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that you have reported to us.
15. We have a process to track the status of audit findings and recommendations.
16. We have identified for you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.


17. We have provided views on your reported audit findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
18. We have provided to you our interpretations of any compliance requirements that are subject to varying interpretations.
19. We have made available to you all federal and state awards (including amendments, if any) and any other correspondence relevant to federal and state programs and related activities that have taken place with federal and state agencies or pass-through entities.
20. We have received no requests from a federal or state agency to audit one or more specific programs as a major program.
21. We have identified and disclosed to you all amounts questioned and any known noncompliance with the direct and material compliance requirements of federal and state awards, including the results of other audits or program reviews, or stated that there was no such noncompliance. We also know of no instances of noncompliance with direct and material compliance requirements occurring subsequent to the period covered by the auditor's report.
22. We have disclosed to you any communications from federal and state awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
23. We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal and state program financial reports and claims for advances and reimbursements.
24. Federal and state program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements have been prepared (and are prepared on a basis consistent with the schedule of expenditures of federal and state awards).
25. The copies of federal and state program financial reports provided to you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency, state agency or pass-through entity, as applicable.
26. We have properly classified amounts claimed or used for matching in accordance with related guidelines in the Uniform Guidance and UGMS, as applicable.
27. We have monitored subrecipients, as necessary, to determine if they have expended subawards in compliance with federal statutes, regulations, and the terms and conditions of the subaward and have met the other pass-through entity requirements of the Uniform Guidance.
28. We have issued management decisions for audit findings that relate to federal awards we make to subrecipients and such management decisions are issued within six months of acceptance of the audit report by the Federal Audit Clearinghouse (FAC). Additionally, we have followed-up ensuring that the subrecipients have taken the appropriate and timely action on all deficiencies detected through audits, on-site reviews, and other means that pertain to the federal award provided to the subrecipient from the pass-through entity.
29. We have considered the results of subrecipients' audits and have made any necessary adjustments to our own books and records.
30. We have charged costs to federal and state awards in accordance with applicable cost principles.

31. We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance and UGMS, and we have provided you with all information on the status of the follow-up on prior audit findings by federal and state awarding agencies and pass-through entities, including all management decisions.
32. We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
33. The reporting package does not contain personally identifiable information.
34. We have disclosed all contracts or other agreements with service organizations and disclosed to you all communications from these service organizations relating to noncompliance at the organizations.
35. We have reviewed, approved, and taken responsibility for the schedule of expenditures of federal and state awards and related notes and an acknowledgment of the auditor's role in the preparation of this information.
36. We have disclosed to you the nature of any subsequent events that provide additional evidence with respect to conditions that existed at the end of the reporting period that affect noncompliance during the reporting period.

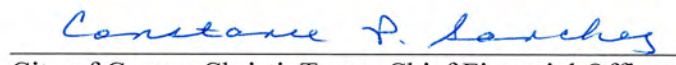
In addition:

37. We are responsible for understanding and complying with the requirements of federal and state statutes, regulations, and the terms and conditions of federal and state awards related to each of our federal and state programs and have identified and disclosed to you the federal and state statutes, regulations, and the terms and conditions of federal and state awards that are considered to have a direct and material effect on each major federal and state program; and we have complied with these direct and material compliance requirements.
38. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal and state programs that provide reasonable assurance that we are managing our federal and state awards in compliance with federal and state statutes, regulations, and the terms and conditions of the federal and state award that could have a material effect on our federal and state programs. Also, no changes have been made in the internal control over compliance or other factors that might significantly affect internal control, including any corrective action taken by management with regard to significant deficiencies and material weaknesses in internal control over compliance, have occurred subsequent to the period covered by the auditor's report.
39. We are responsible for and have accurately completed the appropriate sections of the Data Collection Form and we are responsible for taking corrective action on audit findings of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance.

To the best of our knowledge and belief, no events have occurred subsequent to the date of the schedule of expenditures of federal awards and through the date of this letter that would require adjustment to or disclosure in the aforementioned schedule of expenditures of federal awards.



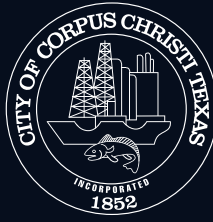
City of Corpus Christi, Texas, City Manager
Peter Zanoni



City of Corpus Christi, Texas, Chief Financial Officer
Constance P. Sanchez, CPA, CPM



City of Corpus Christi, Texas, Director of Finance and Business Analysis
Heather Hurlbert, CPA, CGFO



CITY OF CORPUS CHRISTI SINGLE AUDIT REPORT

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

City of Corpus Christi, Texas
www.cctexas.com

City of Corpus Christi, Texas

Compliance Report

For the Fiscal Year Ended September 30, 2020

City of Corpus Christi, Texas
Compliance Report
For the Fiscal Year Ended September 30, 2020
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City of Corpus Christi, Texas
Schedule of Expenditures of Federal and State Awards
For the Fiscal Year Ended September 30, 2020

Federal Grantor/Pass-Through Grantor State Grantor/Program or Cluster Title	Federal CFDA or State Award Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Expenditures
Federal Assistance:				
U.S. Department of Agriculture				
<u>Passed through Texas Health and Human Services Commission</u>				
Women, Infants, & Children's Nutrition Program	10.557	2017-049800-001-2		22,128
Women, Infants, & Children's Nutrition Program	10.557	2017-049800-001-6		742,174
Total CFDA Number 10.557				<u>764,302</u>
<u>Passed through Texas Department of Agriculture</u>				
Child and Adult Care Food Program	10.558	CE-ID 01507		4,862
Child Nutrition Cluster:				
Summer Food Service Program for Children	10.559	CE-ID 01507		700
Summer Food Service Program for Children	10.559	CE-ID 01507		410
Total CFDA Number 10.559				<u>1,110</u>
Total Child Nutrition Cluster				<u>1,110</u>
Total U.S. Department of Agriculture				<u>770,274</u>
U.S. Department of Housing and Urban Development				
<u>Direct Programs</u>				
CDBG Entitlement Grants Cluster:				
COVID-19 - Comm. Dev. Block Grant-CARES Act Funding	14.218		41,447	150,390
Community Development Block Grant - Entitlement Grant 16-17	14.218		590	590
Community Development Block Grant - Entitlement Grant 17-18	14.218		2,544	21,262
Community Development Block Grant - Entitlement Grant 18-19	14.218		242,813	684,289
Community Development Block Grant - Entitlement Grant 19-20	14.218		210,340	2,355,366
Total CFDA Number 14.218			<u>497,734</u>	<u>3,211,897</u>
Total CDBG Entitlement Grants Cluster			<u>497,734</u>	<u>3,211,897</u>
COVID-19 - Emergency Solutions Grants Program - CARES Act Funding	14.231		187,295	187,295
Emergency Solutions Grants Program 18-19	14.231		27,006	27,006
Emergency Solutions Grants Program 19-20	14.231		163,854	178,642
Total CFDA Number 14.231			<u>378,155</u>	<u>392,943</u>
Home Investment Partnerships Program 14-15	14.239		58,514	71,739
Home Investment Partnerships Program 15-16	14.239		77,387	191,836
Home Investment Partnerships Program 16-17	14.239		3,831	44,323
Home Investment Partnerships Program 17-18	14.239		2,688	50,544
Home Investment Partnerships Program 18-19	14.239		--	158,347
Total CFDA Number 14.239			<u>142,420</u>	<u>516,789</u>
Fair Housing Assistance Program State and Local	14.401			126
Total U.S. Department of Housing and Urban Development			<u>1,018,309</u>	<u>4,121,755</u>
U.S. Department of Justice				
<u>Direct Programs</u>				
Edward Byrne Memorial Justice Assistance Grant	16.034	2020-VD-BX-0441		10,991
Edward Byrne Memorial Justice Assistance Grant	16.034	2020-VD-BX-0441		11,738
Total CFDA Number 16.034				<u>22,729</u>
Edward Byrne Memorial Justice Assistance Grant	16.738	2017-DJ-BX-0571	21,465	31,928
Edward Byrne Memorial Justice Assistance Grant	16.738	2018-DJ-BX-0408	--	2,324
Edward Byrne Memorial Justice Assistance Grant	16.738	2019-DJ-BX-0569	--	80,918
Total Edward Byrne Memorial Justice Assistance Grant			<u>21,465</u>	<u>115,170</u>
<u>Passed through Coastal Bend Wellness Foundation</u>				
Red Cord Initiative Diversion Program	16.738	2018-DJ-BX-0485		24,845
Total CFDA Number 16.738			<u>21,465</u>	<u>140,015</u>
<u>Direct Program</u>				
Federal Confiscated Property				
Equitable Sharing Program	16.922			228,828

The Notes to the Schedule of Expenditures of Federal and State Awards are an integral part of this schedule.

City of Corpus Christi, Texas

Schedule of Expenditures of Federal and State Awards

For the Fiscal Year Ended September 30, 2020

Federal Grantor/Pass-Through Grantor State Grantor/Program or Cluster Title	Federal CFDA or State Award Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Expenditures
<u>Passed through Office of the Governor/Criminal Justice Division</u>				
Victims of Crime Act	16.575	2018-V2-GX-0040		96,368
Victims of Crime Act	16.575	2018-V2-GX-0040		144,922
Total CFDA Number 16.575				<u>241,290</u>
Violence Against Women Formula Grant Program	16.588	2018-WF-AX-0022		44,859
<u>Passed through Office of the Attorney General</u>				
Recovery Act - Internet Crimes Against Children Task Force Program	16.543	2018-MC-FX-K065		10,000
Total U.S. Department of Justice			<u>21,465</u>	<u>687,721</u>
U.S. Department of Transportation				
<u>Direct Programs</u>				
Airport Improvement Programs				
Runway 17/35 Extension Displacement & Associated Taxiway	20.106			746,127
COVID-19 - CARES Act Grant	20.106			58,334
Rehabilitate Terminal Apron	20.106			1,333,656
Rehabilitate Terminal Apron - Phase III	20.106			6,170,781
Total CFDA Number 20.106				<u>8,308,898</u>
<u>Passed through Texas Department of Transportation</u>				
Highway Planning and Construction Cluster:				
Saratoga Rd to Killarmet - Schanen Ditch Hike and Bike Trail	20.205	0916-35-200		(47,097)
Ennis Joslin Signals	20.205	0916-00-067		761,003
SeaTown Pedestrian Improvements	20.205	0916-00-068		398,572
Total CFDA Number 20.205				<u>1,112,478</u>
Total Highway Planning and Construction Cluster				<u>1,112,478</u>
<u>Passed through Texas Department of Highways and Public Transportation</u>				
Highway Safety Cluster:				
State and Community Highway Safety	20.600	2020-CorpusPD-S-1YG-00038		94,120
Total Highway Safety Cluster				<u>94,120</u>
Total U.S. Department of Transportation				<u>9,515,496</u>
U.S. Department of the Treasury				
<u>Passed Through Texas Division of Emergency Management</u>				
COVID-19 - Coronavirus Relief Fund	21.019	2020-CF-21019	764,645	11,413,798
Total U.S. Department of the Treasury			<u>764,645</u>	<u>11,413,798</u>
Texas State Library & Archives Commission				
<u>Direct Programs</u>				
Grants to States - Institute of Museum and Library Services	45.310	LS-00-19-0044-19		10,261
Total Texas State Library & Archives Commission				<u>10,261</u>
U.S. Department of Health and Human Services				
<u>Passed through Texas Department of Aging and Disability Services (DADS)</u>				
<u>Passed through CBCOG-AAA</u>				
Aging Cluster:				
Special Programs for the Aging Title III, Part B				
Grants For Supportive Services and Senior Centers	93.044	AA3-2048-4		15,291
COVID-19 - Special Programs for the Aging Title III, Part C Nutrition Svcs, CARES				
COVID-19 - Special Programs for the Aging Title III, Part C Nutrition Svcs, COVID 1	93.045	AA3-2048-4		346,296
Special Programs for the Aging Title III, Part C Nutrition Svcs	93.045	AA3-2048-4		200,202
Total CFDA Number 93.045				<u>638,615</u>
Nutrition Services Incentive Program	93.053	AA3-2048-4		106,590
Total Aging Cluster				<u>1,306,994</u>

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City of Corpus Christi, Texas
Schedule of Expenditures of Federal and State Awards
For the Fiscal Year Ended September 30, 2020

Federal Grantor/Pass-Through Grantor State Grantor/Program or Cluster Title	Federal CFDA or State Award Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Expenditures
<u>Passed through Texas Department of State Health Services</u>				
CPS-Laboratory Response Network-PHEP	93.069	537-18-0147-00001-03		156,535
CPS-Laboratory Response Network-PHEP	93.069	537-18-0147-00001-04		27,458
Total CFDA Number 93.069				<u>183,993</u>
Project Grants and Cooperative Agreements for				
Tuberculosis Control Programs	93.116	HHS000036000002-01		16,856
Tuberculosis Control Programs	93.116	HHS000686100012		6,826
Total CFDA Number 93.116				<u>23,682</u>
2017 Hurricane Public Health Crisis Response	93.354	HHS000371500016-04		148,262
COVID-19 - Coronavirus 2019	93.354	HHS000768700001-1		100,397
COVID-19 - Coronavirus 2019	93.354	HHS000904900001		38,456
Total CFDA Number 93.354				<u>287,115</u>
Immunization Grants	93.268	HHS000114000001-1		99,402
Immunization Grants	93.268	HHS000114000001-2		20,292
Total CFDA Number 93.268				<u>119,694</u>
Preventive Health and Health Services Block Grant	93.991	HHS00047600001		71,396
<u>Passed through Texas Department of Family and Protective Services</u>				
Promoting Safe and Stable Families	93.556	G-1901TXFPSS	99,351	143,429
Total U.S. Department of Health and Human Services			<u>99,351</u>	<u>2,136,303</u>
Corporation for National and Community Service				
<u>Direct Programs</u>				
Retired and Senior Volunteer Program	94.002	17SRWTX037		5,418
Retired and Senior Volunteer Program	94.002	20SRWTX007		12,656
Retired and Senior Volunteer Program	94.002	17SRWTX018		20,181
Retired and Senior Volunteer Program	94.002	17SRWTX018		18,289
Retired and Senior Volunteer Program	94.002	20SRWTX007		221
Total CFDA Number 94.002				<u>56,765</u>
Foster Grandparent/Senior Companion Cluster:				
Senior Companion Program	94.016	20SCWTX001		(3,560)
Senior Companion Program	94.016	19SCWTX002		228,221
Senior Companion Program	94.016	19SCWTX002		117,163
Total CFDA Number 94.016				<u>341,824</u>
Total Foster Grandparent/Senior Companion Cluster				<u>341,824</u>
Total Corporation for National and Community Service				<u>398,589</u>
Executive Office of the President				
<u>Direct Programs</u>				
High Intensity Drug Trafficking Areas Program	95.001	G19HN0006A		88,166
High Intensity Drug Trafficking Areas Program	95.001	G20HN0006A		165
Total CFDA Number 95.001				<u>88,331</u>
Total Executive Office of the President				<u>88,331</u>

The Notes to the Schedule of Expenditures of Federal and State Awards are an integral part of this schedule.

City of Corpus Christi, Texas

Schedule of Expenditures of Federal and State Awards For the Fiscal Year Ended September 30, 2020

Federal Grantor/Pass-Through Grantor State Grantor/Program or Cluster Title	Federal CFDA or State Award Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Expenditures
U.S. Department of Homeland Security				
<u>Passed Through Texas Department of Public Safety</u>				
Disaster Grants - Public Assistance				
CCC006F - Damage to Sewer Main - Cimarron Blvd	97.036	PA-06-TX-4223-PW01382		155,961
Allison WWTP - Belt Press	97.036	PA-06-TX-4332-PW00898		4,996
CCIA - Storage Building	97.036	PA-06-TX-4332-PW03254		39,635
East GA Hanger #1	97.036	PA-06-TX-4332-PW01733		(73)
Packery Channel Water Line Repair	97.036	PA-06-TX-4332-PW03610		(67,314)
Newport Pass Road Repair	97.036	PA-06-TX-4332-PW04928		174,943
Total CFDA Number 97.036				<u>308,148</u>
Emergency Management Performance Grant	97.042	EMT-2019-EP-00005		54,888
<u>Passed Through Nueces County</u>				
FY18 Operation Stonegarden Grant Program	97.067	EMW-2018-SS-00022-S01		184,170
FY19 Operation Stonegarden Grant Program	97.067	EMW-2019-SS-00034-S01		12,440
<u>Passed Through Office of the Texas Governor - Homeland Security Grants Division (HSGD)</u>				
SWAT Equipment & Hazmat Team Enhancement	97.067	EMW-2019-SS-00034-S01		29,296
Total CFDA Number 97.067				<u>225,906</u>
Total U.S. Department of Homeland Security				<u>588,942</u>
Total Federal and Passed Through Assistance			\$ 1,903,770	\$ 29,731,470

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City of Corpus Christi, Texas

Schedule of Expenditures of Federal and State Awards For the Fiscal Year Ended September 30, 2020

Federal Grantor/Pass-Through Grantor State Grantor/Program or Cluster Title	Federal CFDA or State Award Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Expenditures
State Assistance:				
State Comptroller of Public Accounts				
Texas Department of Agriculture				
<u>Direct Programs</u>				
Texans Feeding Texans Program	HDM-19-4161			39,825
Texans Feeding Texans Program	HDM-20-5167			10,858
Total Texas Department of Agriculture				50,683
Texas Department of Family and Protective Services				
<u>Direct Programs</u>				
Community Youth Development	G-1901TXFPSS		174,023	251,230
Total Texas Department of Family and Protective Services			174,023	251,230
Texas Department of Public Safety				
<u>Direct Programs</u>				
Local Border Security	2020-BL-ST-016			35,043
Total Texas Department of Public Safety				35,043
Texas Department of State Health Services				
<u>Direct Programs</u>				
TB/PC	HHS000461700001			8,282
Immunization Grants	HHS000114000001-1			134,133
Regional Local Services System	HHS00047600001			85,369
Regional Local Services System	HHS00047600001			1,746
Total Regional Local Services System Program				87,115
IDCU/SUR	HHS000436300009			73,759
IDCU/SUR	HHS000436300009			8,480
IDCU/FLU-Lab FY 19-20	HHS000442100001			4,999
Total IDCU Program				87,238
Total Texas Department of State Health Services				316,768

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City of Corpus Christi, Texas
Schedule of Expenditures of Federal and State Awards
For the Fiscal Year Ended September 30, 2020

Federal Grantor/Pass-Through Grantor State Grantor/Program or Cluster Title	Federal CFDA or State Award Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Expenditures
Texas Department of Motor Vehicles				
<u>Direct Programs</u>				
Corpus Christi Auto Theft Prevention Grant	608-20-1780200			359,663
Corpus Christi Auto Theft Prevention Grant	608-21-1780200			48,956
Total Corpus Christi Auto Theft Prevention Program				408,619
Total Texas Department of Motor Vehicles				408,619
Texas Department of Emergency Management				
<u>Direct Programs</u>				
Allison WWTP - Belt Press	TDEM-4332 PA-PW00898			279
City-County Health Bldg	TDEM-4332 PA-PW00924			1,459
Greenwood WWTP - Fence	TDEM-4332 PA-PW00942			436
Whitecap WWTP - Fence	TDEM-4332 PA-PW01017			1,427
Oso WWTP Light Pole	TDEM-4332 PA-PW01035			242
Whitecap WWTP - Lift Station	TDEM-4332 PA-PW01069			478
Greenwood WWTP Chlorine Bldg	TDEM-4332 PA-PW01094			366
Greenwood WWTP BeltPressBayDoors	TDEM-4332 PA-PW01206			1,216
Fire Stn #16-ParkOpsVehicle	TDEM-4332 PA-PW01210			1,468
Animal Ctrl/Vector Ctrl Admin	TDEM-4332 PA-PW01211			247
Whitecap WWTP office 18097A	TDEM-4332 PA-PW01221			263
Xeriscape Garden Museum	TDEM-4332 PA-PW01234			1,167
Science Museum - Mechanical (flooring & fence)	TDEM-4332 PA-PW01239			7,892
Allison WWTP - Fence	TDEM-4332 PA-PW01263			416
Lindale Rec Ctr Courts covers Sr Ctr bldg	TDEM-4332 PA-PW01274			248
Lindale Rec Ctr	TDEM-4332 PA-PW01285			458
Press Box/Concession Intl. Westside	TDEM-4332 PA-PW01306			471
City Hall Roof Repair & Amdmt 1	TDEM-4332 PA-PW01372			2,166
Fire Stn #16-Park Ops-Fuel Stn	TDEM-4332 PA-PW01448			812
OSO WWTP - Blower House 2	TDEM-4332 PA-PW01466			1,125
Laguna WWTP	TDEM-4332 PA-PW01507			420
Greenwood WWTP-Sodium Bisulfite Canopy	TDEM-4332 PA-PW01551			596
Laguna WWTP - Blower Room	TDEM-4332 PA-PW01560			282
Laguna WWTP - Lift Station	TDEM-4332 PA-PW01562			281
Greenwood Sr. Center	TDEM-4332 PA-PW01575			239
OSO WWTP - Belt Press	TDEM-4332 PA-PW01594			239
Neyland Public Library	TDEM-4332 PA-PW01606			450
La Retama Central Library	TDEM-4332 PA-PW01655			7,831
HEB Pool Bathhouse	TDEM-4332 PA-PW01657			308
Oso WWTP Blower House 4	TDEM-4332 PA-PW01663			2,286
Greenwood WWTP - Blower Bldg	TDEM-4332 PA-PW01704			249
Fire Stn #16-Park Ops-Admin E17059	TDEM-4332 PA-PW01725			800
Allison WWTP - Light Pole	TDEM-4332 PA-PW01761			679
Fire Station #1	TDEM-4332 PA-PW02499			1,801
Allison WWTP Blower Motor	TDEM-4332 PA-PW02554			247
O.N. Stevens Oil Shed	TDEM-4332 PA-PW02745			3,120
Frost Bank Bldg - Fire Admin & Dev Svcs	TDEM-4332 PA-PW02772			2,250
Oso WWTP Main Office	TDEM-4332 PA-PW03251			1,721
CCIA - Storage Building	TDEM-4332 PA-PW03254			3,303
CCIA - Aprt Entrance Monument Sign & Electrical Vault	TDEM-4332 PA-PW03292			597
Packery Channel Water Line Repair	TDEM-4332 PA-PW03610			25,745
American Bank Center	TDEM-4332 PA-PW03937			8,020
City Hall Bldg Engineering Assessment	TDEM-4332 PA-PW04702			652
Police Comm Tower Violet site KRIS TV	TDEM-4332 PA-PW04943			691
Police Comm Tower Harbor Island Site	TDEM-4332 PA-PW05057			642
CCIA - Airport Complex Rescue Station/Maintenance	TDEM-4332 PA-PW05386			1,368
Total Texas Department of Emergency Management				87,453
Total State and Passed Through Assistance			\$ 174,023	\$ 1,149,796

The Notes to the Schedule of Expenditures of Federal and State Awards are an integral part of this schedule.

City of Corpus Christi, Texas

Notes to the Schedule of Expenditures of Federal and State Awards
For the Fiscal Year Ended September 30, 2020

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal and state awards (the "Schedule") includes the federal and state award activity of the City of Corpus Christi, Texas (the "City") under programs of the federal government and State of Texas for the year ended September 30, 2020. 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) and the Texas Uniform Grant Management Standards (UGMS). 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.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following, as applicable, the cost principles contained in the Uniform Guidance, or UGMS, 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.

Note 3. Relationship to Federal and State Financial Reports

Amounts reported in the Schedule may not agree with the amounts reported in the related Federal/State financial reports filed with grantor agencies because of accruals which would be included in the next report filed with the agencies.

Note 4. Indirect Cost Rate

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

City of Corpus Christi, Texas

Notes to the Schedule of Expenditures of Federal and State Awards
For the Fiscal Year Ended September 30, 2020

Note 5. Expenditures Incurred in a Prior Year

The City disclosed amounts in the Schedule for expenditures incurred in a prior year as follows:

Description	Amount
Federal Program CFDA Number 97.036 - Texas Department of Public Safety, Public Assistance Grant	
2015 Disaster CCC006F - Damage to Sewer Main - Cimarron Blvd	\$ 155,961
East GA Hanger #1	(73)
Packery Channel Water Line Repair	(67,314)
Federal Program CFDA Number 20.106 - U.S. Department of Transportation, Airport Assistance	
Runway 17/35 Extension Displacement & Associated Taxiway	746,127
State Program - Texas Department of Emergency Management, Public Assistance Grant	
Allison WWTP – Belt Press	279
City-County Health Bldg	1,459
Greenwood WWTP – Fence	436
Whitecap WWTP - Fence	1,427
Oso WWTP Light Pole	242
Whitecap WWTP - Lift Station	478
Greenwood WWTP Chlorine Bldg	366
Greenwood WWTP BeltPressBayDoors	1,216
Fire Stn #16-ParkOpsVehicle	1,468
Animal Ctrl/Vector Ctrl Admin	247
Whitecap WWTP office 18097A	263
Xeriscape Garden Museum	1,167
Science Museum - Mechanical (flooring & fence)	7,892
Lindale Rec Ctr Courts covers Sr Ctr bldg	248
Lindale Rec Ctr	458
Press Box/Concession Intl. Westside	471
City Hall Roof Repair & Amdmt 1	2,166
Fire Stn #16-Park Ops-Fuel Stn	812
OSO WWTP - Blower House 2	1,125
Laguna WWTP	420
Greenwood WWTP-Sodium Bisulfite Canopy	596
Laguna WWTP - Blower Room	282
Laguna WWTP - Lift Station	281
Greenwood Sr. Center	239
OSO WWTP - Belt Press	239
Neyland Public Library	450
La Retama Central Library	7,831
HEB Pool Bathhouse	308
Oso WWTP Blower House 4	2,286
Greenwood WWTP - Blower Bldg	249
Fire Stn #16-Park Ops-Admin E17059	800
Allison WWTP - Light Pole	679
Fire Station #1	1,801
Allison WWTP Blower Motor	247
O.N. Stevens Oil Shed	3,120
Frost Bank Bldg - Fire Admin & Dev Svcs	2,250
Oso WWTP Main Office	1,721
CCIA - Aprt Entrance Monument Sign & Electrical Vault	597
Packery Channel Water Line Repair	25,745
Public Assistance Grant, American Bank Center	8,020
City Hall Bldg Engineering Assessment	652
Police Comm Tower Violet site KRIS TV	691
Police Comm Tower Harbor Island Site	642
CCIA - Airport Complex Rescue Station/Maintenance	1,368
Total	\$ 918,435



**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 City Council
City of Corpus Christi, Texas

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Corpus Christi, Texas (City) as of and for the year ended September 30, 2020, and the related notes to financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated March 30, 2021. Our report includes a reference to other auditors who audited the financial statements of the Corpus Christi Firefighters' Retirement System, American Bank Center Convention Center Fund and the American Bank Center Arena Operations Fund, as described in our report on the City's financial statements. The financial statements of the Corpus Christi Firefighters' Retirement System, American Bank Center Convention Center Fund and the American Bank Center Arena Operations Fund were not audited in accordance with *Government Auditing Standards*.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our 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 City'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 controls that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Weaver and Tidwell, L.L.P.
24 Greenway Plaza, Suite 1800 / Houston, Texas 77046
Main: 713.850.8787

To the Honorable Mayor and
Members of City Council
City of Corpus Christi, Texas

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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P.

Houston, Texas
March 30, 2021



**Independent Auditor's Report on Compliance for Each Major Federal and State Program;
Report on Internal Control over Compliance; and Report on Schedule of Expenditures
of Federal and State Awards Required by the Uniform Guidance and
Texas Uniform Grant Management Standards**

To the Honorable Mayor and
Members of City Council
City of Corpus Christi, Texas

Report on Compliance for Each Major Federal and State Program

We have audited the City of Corpus Christi, Texas' (the City) compliance with the types of compliance requirements described in the U.S. *Office of Management and Budget (OMB) Compliance Supplement* and the Texas *Uniform Grant Management Standards* that could have a direct and material effect on each of the City's major federal and state programs for the year ended September 30, 2020. The City's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the City's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and Texas *Uniform Grant Management Standards* (UGMS). Those standards, the Uniform Guidance and UGMS require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal and State Program

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended September 30, 2020.

Weaver and Tidwell, L.L.P.
24 Greenway Plaza, Suite 1800 / Houston, Texas 77046
Main: 713.850.8787

To the Honorable Mayor and
Members of City Council
City of Corpus Christi, Texas

Report on Internal Control over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal and state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program and to test and report on internal control over compliance in accordance with the Uniform Guidance and UGMS, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

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

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

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

To the Honorable Mayor and
Members of City Council
City of Corpus Christi, Texas

Report on Schedule of Expenditures of Federal and State Awards Required by the Uniform Guidance and Texas Uniform Grant Management Standards

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 as of and for the year ended September 30, 2020 and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated March 30, 2021, which contained unmodified opinions on those financial statements. Our report includes a reference to other auditors. 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 and state awards is presented for purposes of additional analysis as required by the Uniform Guidance and UGMS 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 and state awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P.

Houston, Texas
March 31, 2021

City of Corpus Christi, Texas

Schedule of Findings and Questioned Costs
For the Fiscal Year Ended September 30, 2020

Section 1. Summary of Auditor's Results

Financial Statements

- | | |
|---|---------------|
| 1. Type of auditor's report issued | Unmodified |
| 2. Internal control over financial reporting: | |
| a. Material weaknesses identified? | No |
| b. Significant deficiencies identified that are not considered to be material weaknesses? | None reported |
| 3. Noncompliance material to the financial statements noted? | No |

Federal Awards

- | | |
|---|---------------|
| 1. Internal control over major programs: | |
| a. Material weakness(es) identified? | No |
| b. Significant deficiency(ies) identified that are not considered to be material weaknesses? | None reported |
| 2. Type of auditor's report issued on compliance with major programs: | Unmodified |
| 3. Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance? | No |
| 4. Identification of major programs: | |

CFDA Number(s)

20.205

21.019

Name of Federal Program

Highway Planning and Construction Cluster

Coronavirus Relief Fund

- | | |
|---|-----------|
| 5. Dollar threshold used to distinguish between Type A and Type B federal programs: | \$891,944 |
| 6. Auditee qualified as a low-risk auditee? | Yes |

City of Corpus Christi, Texas

Schedule of Findings and Questioned Costs For the Fiscal Year Ended September 30, 2020

State Awards

1. Internal control over major programs:
 - a. Material weakness(es) identified? No
 - b. Significant deficiency(ies) identified that are not considered to be material weaknesses? None reported
2. Type of auditor's report issued on compliance with major programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with Texas Uniform Grant Management Standards? No
4. Identification of major programs:

<u>Award Number(s)</u> 608-20-1780200, 608-21-1780200	<u>Name of State Program</u> Corpus Christi Auto Theft Prevention Grant
--	--
5. Dollar threshold used to distinguish between Type A and Type B state programs: \$300,000
6. Auditee qualified as a low-risk auditee? Yes

Section 2. Findings Related to Financial Statements

None reported

Section 3. Federal and State Award Findings and Questioned Costs

None reported



Section 4. Summary Schedule of Prior Audit Findings

2019-001 Significant Deficiency in Internal Controls - Incomplete review of supporting documentation

Current Status

Recommendation was implemented in fiscal year 2020.

FINANCIAL SERVICES

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