

# **CITY OF NEWPORT NEWS, VIRGINIA**

## **COMPLIANCE REPORTS**

*For the Year Ended June 30, 2020*

*And Reports of Independent Auditor*

**CITY OF NEWPORT NEWS, VIRGINIA**  
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**Report of Independent Auditor 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 Members of City Council  
City of Newport News, Virginia

We have audited, in accordance with the 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 *Specifications for Audits of Counties, Cities, and Towns* issued by the Auditor of Public Accounts of the Commonwealth of Virginia, 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 Newport News, Virginia (the "City"), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated November 24, 2020.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting ("internal control") as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

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

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

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the City's financial statements are free 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.

A handwritten signature in blue ink that reads "Cheryl Behrman CP". The signature is written in a cursive, flowing style.

Richmond, Virginia  
November 24, 2020

## **Report of Independent Auditor on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance**

To the Honorable Members of City Council  
City of Newport News, Virginia

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

We have audited the City of Newport News, Virginia's (the "City") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended June 30, 2020. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

### ***Management's Responsibility***

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

### ***Auditor's Responsibility***

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

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

### ***Basis for Qualified Opinion on Medical Assistance Program***

As described in the accompanying schedule of findings and questioned costs, the City did not comply with requirements regarding the Medical Assistance Program's (CFDA Number 93.778) eligibility as described in finding number 2020-001. Compliance with such requirements is necessary, in our opinion, for the City to comply with the requirements applicable to that program.

### ***Qualified Opinion on Medical Assistance Program***

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion on Medical Assistance Program paragraph, 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 the Medical Assistance Program for the year ended June 30, 2020.

### ***Unmodified Opinion on Each of the Other Major Federal Programs***

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 other major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2020.

The City's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

### **Report on Internal Control over Compliance**

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

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or 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 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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify a certain deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item 2020-001, which we consider to be a material weakness.

The City's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

### **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, as of and for the year ended June 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 November 24, 2020, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the 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.

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.

*Cheryl Behrman CPA*

Richmond, Virginia  
March 16, 2021

## Report of Independent Auditor on Compliance with Commonwealth of Virginia's Laws, Regulations, Contracts, and Grants

To the Honorable Members of City Council  
City of Newport News, Virginia

We have audited, 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 *Specifications for Audits of Counties, Cities, and Towns* (the "Specifications") issued by the Auditor of Public Accounts of the Commonwealth of Virginia, the financial statements of the governmental activities, business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Newport News, Virginia (the "City"), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated November 24, 2020.

### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatement, we performed tests of the City's compliance with certain provisions of the Commonwealth of Virginia's laws, regulations, contracts, and grants, 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 following is a summary of the Commonwealth of Virginia's laws, regulations, contracts, and grants for which we performed tests of compliance:

Code of Virginia		State Agency Requirements
Budget and Appropriation Laws	Procurement	Highway Maintenance Funds
Cash and Investments	Unclaimed Property	Comprehensive Service Act Funds
Conflicts of Interest	Property Taxes	Social Services
Intergovernmental Revenues	Debt Provisions	Fire Programs Aid to Localities
		Stormwater Utility Program

The results of our tests disclosed no instances of noncompliance which are required to be reported in accordance with the Specifications.

### Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of compliance with certain provisions of the Commonwealth of Virginia's laws, regulations, contracts, and grants and the results of that testing, and not to provide an opinion on the City's compliance. Accordingly, this communication is not suitable for any other purpose.



Richmond, Virginia  
March 16, 2021



# CITY OF NEWPORT NEWS, VIRGINIA

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2020

Federal Granting Agency/Recipient State Agency	Number	Expenditures	Sub-Recipients
<b>DEPARTMENT OF AGRICULTURE</b>			
Pass-through Payments:			
Department of Social Services:			
State Administrative Matching Grants for Food Stamp Program (765-460-03; 765-452-13)	* 10.561	\$ 4,538,261	
Department of Agriculture:			
School Lunch Program-Commodities	10.555	\$ 9,617	
Department of Education:			
School Breakfast Program (777-360-01; 777-360-03)	10.553	110,759	
Total Child Nutrition Cluster			120,376
<b>DEPARTMENT OF HOUSING &amp; URBAN DEVELOPMENT</b>			
Direct Payments:			
Community Development Block Grant Program			
Community Development Block Grants (B11-MC-51-0015, B12-MC-51-0015)	* 14.218	1,358,747	\$1,358,747
Pass-through Payments:			
Department of Housing & Community Development:			
Home Investment in Affordable Housing (M-07-MC-51-0202-M13-MC-51-0202)	14.239	597,408	\$597,408
Choice Neighborhood Initiative-Implementation	14.889	374,807	
<b>DEPARTMENT OF JUSTICE</b>			
Direct Payments -			
Office of Justice Programs:			
Edward Byrne Memorial Justice Assistance Grants (2015DJBX0977, 2016DJBX0045, 16A3191AD14)	16.738	91,405	
Law Enforcement based Victim Specialist Program (2019-V3-GX-0138)	16.582	22,819	
Pass-through Payments:			
Department of Criminal Justice Service:			
Victims of Crime Act (VOCA) (140-390-01)	16.575	351,090	
Equitable Sharing Program	16.579	73,939	
Juvenile Accountability Block Grants - One Time Special Fund	16.540	6,700	
Residential Substance Abuse Treatment	16.593	29,370	
National Opinion Research Center			
Oriented Policing in Crime Hotspots	16.560	36,374	
<b>DEPARTMENT OF TRANSPORTATION</b>			
Pass-through Payments:			
Virginia Department of Transportation:			
Highway Planning & Construction	* 20.205	\$12,054,725	
Highway Planning & Construction--Safe Routes	* 20.205	79,945	
Total Highway Planning & Construction			12,134,670
Virginia Department of Motor Vehicles:			
DMV Select Enforcement	20.607	40,087	
Totals, page 1		\$ 19,776,053	\$1,956,155

# CITY OF NEWPORT NEWS, VIRGINIA

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2020

Federal Granting Agency/Recipient State Agency	Number	Expenditures	Sub-Recipients
<b>DEPARTMENT OF THE TREASURY</b>			
Pass-through Payments:			
Virginia Department of Accounts:			
Coronavirus Relief Fund (SLT0022)	* 21.019	\$ 3,090,160	
<b>DEPARTMENT OF HEALTH &amp; HUMAN SERVICES</b>			
Pass-through Payments:			
Department of Social Services:			
Maternal, Infant and Early Childhood Home (MIECH) Visiting Program	93.870	385,520	
Promoting Safe and Stable Families (765-469-01)	93.556	91,766	
Temporary Assistance for Needy Families(765-452-01; 765-460-03)	93.558	\$ 2,123,419	
Healthy Families	93.558	275,425	
Virginia First Cities TANF Grant	93.558	597,868	
Total TANF Cluster		2,996,712	
Refugee and Entrant Assistance (765-460-03; 765-491-02)	93.566	25,436	
Low-Income Home Energy Assistance (765-460-03)	93.568	378,563	
Child Care and Development Block Grant Act of 1990 (765-452-15)	93.575	\$ (280)	
Child Care and Development Mandatory Matching Funds (765-460-03)	93.596	404,415	
Total Child Care Cluster		404,135	
Chafee Education and Training Vouchers Program (765-469-01)	93.599	6,203	
Adoptive Incentive	93.603	13,155	
Child Welfare Services State Grants (765-460-06)	93.645	3,492	
Foster Care - Title IV-E (765-460-03; 765-460-06; 765-469-01)	93.658	2,414,098	
Adoption Assistance (765-460-03; 765-469-03)	93.659	1,938,368	
Social Services Block Grant (765-460-03; 765-468-02; 765-469-01)	93.667	1,940,930	
Independent Living (765-460-03; 765-469-01)	93.674	34,401	
State Children's Insurance Program (765-460-03)	93.767	73,743	
Medical Assistance Program - Title XIX (765-460-03)	* 93.778	4,667,954	
<b>SOCIAL SECURITY ADMINISTRATION</b>			
Direct Payments:			
Social Security Incentive Program	96.006	32,600	
<b>DEPARTMENT OF HOMELAND SECURITY (FEMA)</b>			
Direct Payments:			
Port Security Grant Program (EMW-2014-PU-00302, EMW-2015-PU-00273)	97.056	373,098	
Pass-through Payments:			
Department of Emergency Management:			
FEMA Public Assistance Program - COVID19	* 21.019	423,789	
Emergency Management Performance Grants (127-775-01)	97.042	93,035	
Homeland Security Grant Program	97.067	23,191	
Totals, page 2		19,410,349	-
Grand Totals		\$ 39,186,402	\$ 1,956,155

\* Tested as a major program under the Uniform Guidance

**CITY OF NEWPORT NEWS, VIRGINIA**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

*FOR THE YEAR ENDED JUNE 30, 2020*

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**Note 1—Basis of presentation**

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal grant activity of the City of Newport News, Virginia (the "City"), except the Peninsula Airport Commission and the Newport News Public Schools, which have separate reports in accordance with Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"). The information in the Schedule is presented on the modified accrual basis of accounting in accordance with the requirements of the Uniform Guidance. Therefore, some amounts presented in the Schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

The City operates on a contractual basis with its grant partners, except for the relationship with the Newport News Redevelopment and Housing Authority (the "NNRHA"), which is a subrecipient of the City for the Community Development Block Grant Program (CFDA Number 14.218) and the Home Investment in Affordable Housing Program (CFDA Number 14.239). The amounts passed through to the NNRHA for the Community Development Block Grant Program and the Home Investment in Affordable Housing Program were \$1,358,747 and \$597,408, respectively.

**Note 2—Relationship to basic financial statements**

Federal expenditures are reported in the City's basic financial statements as follows:

	<u><b>Federal Expenditures</b></u>
General Fund	\$ 18,638,975
Special Revenue Funds Capital Projects	12,054,726
Special Revenue Funds	<u>8,492,701</u>
Total expenditures	<u><u>\$ 39,186,402</u></u>

**Note 3—Use of indirect cost rate**

The City did not elect to use the 10% de minimus cost rate.

**CITY OF NEWPORT NEWS, VIRGINIA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

*FOR THE YEAR ENDED JUNE 30, 2020*

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**A. Summary of Auditor's Results**

1. The type of report issued on the basic financial statements: **Unmodified opinion**
2. Significant deficiencies in internal control disclosed by the audit of the financial statements: **None reported**
3. Material weaknesses in internal control disclosed by the audit of financial statements: **No**
4. Noncompliance, which is material to the financial statements: **No**
5. Significant deficiencies in internal control over major programs: **None reported**
6. Material weaknesses in internal control over major programs: **Yes, Finding 2020-001**
7. The type of report issued on compliance for major programs: **Qualified** for Medical Assistance Program (CFDA Number 93.778); **Unmodified** for all other major programs
8. Any audit findings which are required to be reported in accordance with 200.516(a) of the Uniform Guidance: **Yes**
9. The programs tested as major programs were:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
93.778	Medical Assistance Program - Medicaid Cluster
14.218	Community Development Block Grant - Entitlement Grants Cluster
10.561	Supplemental Nutrition Assistance Program Cluster
20.205	Highway Planning and Construction Cluster
21.019	Covid-19 Coronavirus Relief fund

10. Dollar threshold used to distinguish between type A and type B programs: **\$1,175,592**
11. City of Newport News qualified as a low-risk auditee under in accordance with 200.516(a) of the Uniform Guidance: **No**

**B. Findings Relating to the Financial Statements Reported in Accordance with *Government Auditing Standards***

None reported

**C. Findings and Questioned Costs Relating to Federal Awards**

**2020-001: Compliance Qualification and Material Weakness – Eligibility for Medical Assistance Program - Medicaid Cluster (CFDA Number 93.778) – U.S. Department of Health and Human Services – Virginia Department of Social Services (Repeat finding 2019-001)**

**Criteria:** Per the Virginia Medical Assistance Eligibility Manual, an “annual review of all of the enrollee's eligibility requirements is called a "renewal." A renewal of the enrollee's eligibility must be completed at least once every 12 months. The renewal can be initiated in the 10<sup>th</sup> month to ensure timely completion of the renewal (Subchapter M1520.001)". A signed application for medical

## CITY OF NEWPORT NEWS, VIRGINIA

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS

*FOR THE YEAR ENDED JUNE 30, 2020*

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assistance is required for all initial request for medical assistance (Subchapter M0120.300) and the renewal must be signed by the enrollee or authorized representative (Subchapter M1520.200). An application for medical assistance must be signed to be valid (Subchapter M0120.150). The case records must contain facts essential to the determination of initial and continuing eligibility (Subchapter M0110.400). It also states that the agency must include in the case record documentation to support the agency's decision on his application (Subchapter M0110.000).

**Condition:** Of the sixty (60) participants selected for testing, five (5) participants did not have either a renewal or an original application located in the physical participant case file or in the electronic Medicaid system. Consequently, the initial or required re-determination of the participant's eligibility could not be verified through our testwork.

**Cause:** Prior to a clarification received in August of 2019, the Newport News Department of Human Services had been operating under an interpretation of policy that supported retaining three years of Medicaid record documents. While case record materials for Medicaid began being scanned into the VaCMS/DMIS system at application in 2015, paper records were maintained for previously approved, ongoing cases. In an effort to keep paper records manageable, they were frequently purged of materials that were sent to closed files. These files were noted with a destroy date of three years from date of purge.

**Effect:** The City's non-compliance could result in cost disallowed by the grantor or a reduction in future funding for this program.

**Questioned Cost:** Undeterminable

**Recommendation:** The City should implement a plan to enhance internal controls related to participant eligibility to ensure that participant files contain adequate supporting documentation in accordance with Medicaid requirements.

**Views of Responsible Officials and Planned Corrective Actions:** The Department of Human Services is in agreement with the findings related to missing application/renewal forms for the 5 noted cases.

Since receipt of the clarification from the state regarding Medicaid record retention, staff have been informed to retain all documents used in determining eligibility for the life of an active case. To prevent inadvertent removal of these documents, procedures have been put in place to ensure required materials are maintained during the transition of older paper case records to a paperless format within the Virginia Case Management System (VaCMS). A case purging checklist procedure was implemented in September 2020. The checklist was created to assist staff in ensuring that required documents are maintained and submitted for scanning to the electronic record.

Case record materials for Medicaid began being scanned into the VaCMS/DMIS system at application in 2015 so there is less of a chance that cases established after that time will be missing an application or other required documents. In an effort to prevent further findings related to this issue, staff has been instructed to ensure all required documents are present in the system, including an application, as part of the manual renewal process. In addition, for cases that are automatically renewed through the exparte process, with no intervention from staff, available state exparte reports will be utilized to identify cases that may not contain an application. For these cases staff will request new/renewal applications to bring the case into compliance.

**CITY OF NEWPORT NEWS, VIRGINIA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

*FOR THE YEAR ENDED JUNE 30, 2020*

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**D. Findings and Questioned Costs Related to Compliance with Commonwealth of Virginia Laws, Regulations, Contracts and Grants**

None reported

**E. Status of Prior Year Findings**

**2019-001 – Medicaid Program Assistance** – Finding repeated as 2020-001

**2019-002 – Low Income Home Energy Assistance** – Finding not repeated