

# Audit Requirements Under The Single Audit Act of 1984 And Amendments of 1996 and OMB Circular A-133 Audits of States, Local Governments and Non-Profit Organizations

FOR THE FISCAL YEAR ENDED JUNE 30, 2011



CITY OF RICHMOND, VIRGINIA



**CITY OF RICHMOND, VIRGINIA**

**Audit Requirements Under the Single Audit Act  
Of 1984 and Amendments of 1996  
And OMB Circular A-133**

**Audits of States, Local Governments and Non-Profit Organizations**

**For Fiscal Year Ended June 30, 2011**



MAYOR  
Dwight C. Jones

CHIEF ADMINISTRATIVE OFFICER AND  
ACTING DEPUTY CHIEF ADMINISTRATIVE OFFICER  
FINANCE & ADMINISTRATION  
Byron C. Marshall

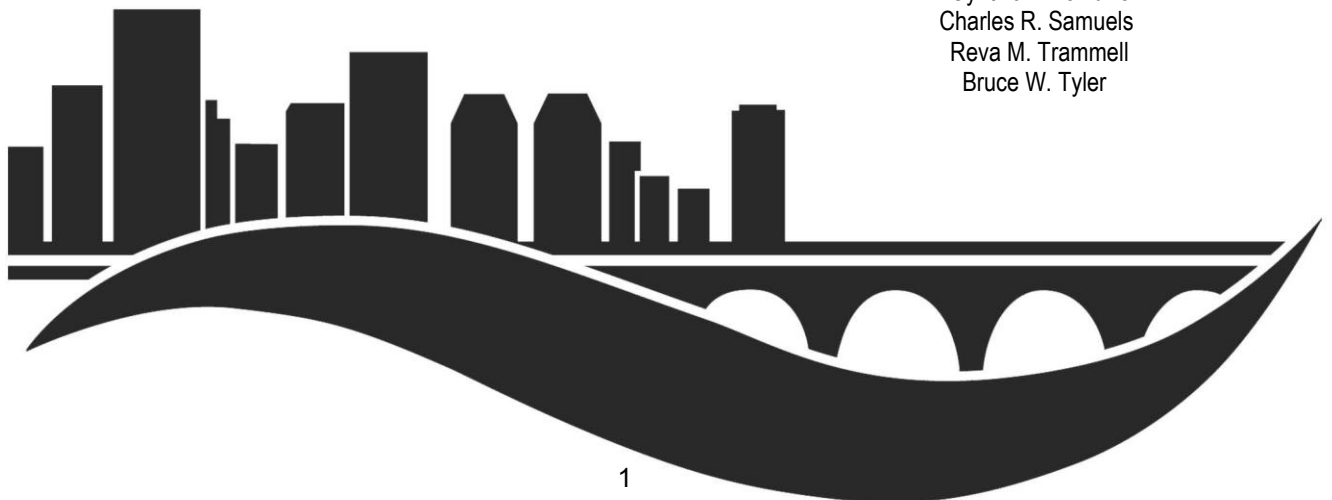
INTERIM DIRECTOR OF FINANCE  
T. Wayne Lassiter, CPA

INTERIM CITY CONTROLLER  
William D. Wheeler, CPA

CITY COUNCIL

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# CITY OF RICHMOND, VIRGINIA

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**CITY OF RICHMOND VIRGINIA**

**Compliance Reports**

**For the Year Ended June 30, 2011**



**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 Members of the City Council  
City of Richmond, Virginia

The Honorable Mayor of the  
City of Richmond, Virginia

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Richmond, Virginia (the "City"), as of and for the year ended June 30, 2011, which collectively comprise the City's basic financial statements, and have issued our report thereon dated December 9, 2011. We conducted our audit 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*, issued by the Auditor of Public Accounts of the Commonwealth of Virginia. Other auditors audited the financial statements of the Richmond Behavioral Health Authority and the Richmond Redevelopment and Housing Authority, as described in our report on the City's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. In addition, a separate report on internal control over financial reporting and on compliance and other matters will be issued for Richmond Public Schools.

**Internal Control Over Financial Reporting**

Management of the City is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the City's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed in the accompanying schedule of findings and responses, we identified deficiencies in internal control that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

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. We consider the following deficiencies described in the accompanying schedule of findings and responses to be material weaknesses: 2011-1 and 2011-2.

### **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 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*.

The City's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. We did not audit the City's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of management, the Mayor, City Council, the Audit Committee, federal and state awarding agencies and pass through entities, and is not intended to be and should not be used by anyone other than these specified parties.

*Cherry, Bekaert & Holland, L.L.P.*

Richmond, Virginia  
December 9, 2011



**Independent Auditors' Report on Compliance with  
Requirements that Could Have a Direct and Material Effect on  
Each Major Program and on Internal Control Over Compliance in Accordance  
With OMB Circular A-133**

To the Honorable Members of the City Council  
City of Richmond, Virginia

The Honorable Mayor of the  
City of Richmond, Virginia

**Compliance**

We have audited the compliance of the City of Richmond, Virginia (the City) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct or material effect on each of the City's major federal programs for the year ended June 30, 2011. The City's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the City's management. Our responsibility is to express an opinion on the City's compliance based on our audit.

The City's basic financial statements include the operations of the Richmond Redevelopment and Housing Authority and the Richmond Behavioral Health Authority, which received approximately \$61,000,000 and \$6,700,000, respectively, in federal awards which are not included in the schedule of expenditures of federal awards during the year ended June 30, 2011. Our audit, described below, did not include the operations of the Richmond Redevelopment and Housing Authority and the Richmond Behavioral Health Authority because the component units engaged other auditors to perform an audit in accordance with OMB Circular A-133.

Except as discussed in the following paragraph, 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 OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 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 opinion. Our audit does not provide a legal determination of the City's compliance with those requirements.

As described in items 2011-4 and 2011-5 in the accompanying schedule of findings and questioned costs, we were unable to obtain sufficient documentation supporting the compliance of the Temporary Assistance for Needy Families (CFDA Number 93.558) and Medicaid (CFDA Number 93.778) program requirements regarding participant eligibility, nor were we able to satisfy ourselves as to the City's compliance with those requirements by other auditing procedures.

In our opinion, except for the effects of such noncompliance, if any, as might have been determined had we been able to examine sufficient evidence regarding the City's compliance with the requirements of its Temporary Assistance for Needy Families and Medicaid programs regarding eligibility, as described in the preceding paragraph, the City complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2011.

### **Internal Control over Compliance**

The management of the City is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the City's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses.

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 combination of deficiencies, in internal control over compliance, such that there is 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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2011-4 and 2011-5 to be material weaknesses.

The City's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the City's response, and accordingly, we express no opinion on the responses.



## **Schedule of Expenditures of Federal Awards**

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, 2011, and have issued our report thereon dated December 9, 2011. That report recognizes that the City implemented one new accounting standard effective July 1, 2010. We did not audit the financial statements of the Richmond Behavioral Health Authority and the Richmond Redevelopment and Housing Authority, which represent 52.38%, 23.43% and 88.26%, respectively, of the total assets, revenues, and net assets of the aggregate discretely presented component units. Those financial statements were audited by other auditors whose reports have been furnished to us and our opinions insofar as they relate to the amounts included for the Richmond Behavioral Health Authority and the Richmond Redevelopment and Housing Authority are based solely on the reports of the other auditors.

Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of City Council, management, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

*Cherry, Bekant & Holland, L.L.P.*

Richmond, Virginia  
March 30, 2012

## CITY OF RICHMOND, VIRGINIA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2011

Federal Grantor/Pass Through Grantor/Program Title Pass Through Grantors' Number	Federal CFDA Number	Federal / Pass Through Grantor Number	2011 Federal Expenditures
<b>OFFICE OF NATIONAL DRUG CONTROL POLICY</b>			
Passed Through University of Maryland High Intensity Drug Trafficking Agency	7.999	HIDTA2009/HIDTA2010/Z972805	\$ 164,033
<b>TOTAL DEPARTMENT OF INTERIOR</b>			<b>164,033</b>
<b>DEPARTMENT OF AGRICULTURE:</b>			
Direct Payments: USDA Child and Adult Food Program	10.558	59405/59729	211,149
Passed Through Virginia Department of Agriculture and Consumer Services: National School Lunch Program	10.555	10.555/2010	625,218
Passed Through Virginia Department of Education: National School Breakfast Program	10.553	10.553/2009/10.553/2010/4098A	2,467,851
National School Lunch Program	10.555	10.555/2009/10.555/2010	6,169,857
Direct Payments: Summer Food Service Programs for Children	10.559	56393	1,099,697
Total Child Nutrition Cluster			10,362,622
Passed Through Virginia Department of Education: Fresh Fruit & Vegetables Program	10.582	10.582 09/10	165,000
Passed Through Virginia Department of Social Services: State Administrative Matching Grants for Supplemental Nutrition Assistance	10.561		3,599,685
Passed Through Virginia Department of Forestry: Cooperative Forestry Assistance	10.664	09UCF10/10UCF03	5,255
<b>TOTAL DEPARTMENT OF AGRICULTURE</b>			<b>14,343,712</b>
<b>DEPARTMENT OF COMMERCE:</b>			
Direct Payments: Economic Development Technical Assistance	11.303	01-87-08409-01	105,000
<b>TOTAL DEPARTMENT OF COMMERCE</b>			<b>105,000</b>
<b>DEPARTMENT OF DEFENSE:</b>			
Direct Payments: Air Force ROTC	12.XXX		60,918
Army ROTC	12.XXX		469,334
<b>TOTAL DEPARTMENT OF DEFENSE</b>			<b>530,252</b>
<b>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:</b>			
Direct Payments: Community Development Block Grant Program	14.218	B-09-MC-51-0019	6,353,399
CDBG Entitlement Grants - ARRA	14.253	B-09-MY-51-0019	704,212
Total CDBG Entitlement Cluster			7,057,611
Direct Payments: Supportive Housing Program (Outreach & Needs Assessment of Homeless)	14.235	2/VA012B3F001003 02/VA0147C3F000900/VA0149C3F00 0900/VA0002C3F000800/VA0001C3F 000800	61,406
Shelter Plus Care	14.238		1,215,488
The Home Program	14.239	M09-MC-51-0205	3,335,683
HOPWA	14.241	VA-H09-F001	797,291
Homelessness Prevention and Rapid Re-Housing Program - ARRA	14.257	B-2008-MC-51-0019	862,066
Passed Through Virginia Department of Housing and Community Development Neighborhood Stabilization Program	14.256	2008NSP-12	1,186,407
<b>TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			<b>14,515,952</b>
Direct Payments: Federal Asset Forfeiture	16.XXX		785,424
Offender Reentry Initiative	16.202		159,204
Bulletproof Vest Partnership Program	16.607	FY2007 BVP/FY2008 BVP	12,094
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2007-DJ-BX-0447	20,361
State Victim Assistance Grant Program, ARRA	16.801	10-A6019VI09	60,965
Justice Assistance Program	16.378	/ 2010-DJ-BX-1649	322,328
Second Chance Reentry Initiative	16.812	2009-CZ-BX-0052	259,622
Developing Testing and Demonstrating Promising New Grants	16.541	2010-JL-FX-0037	115,385
Drug Court Discretionary Grant	16.585	2010-DC-BX-0060	33,692
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745	2010-MO-BX-0056	6,033
Passed Through Virginia Department of Criminal Justice: Part-E Developing, Testing and Demonstrating Promising New Programs	16.523	B6002JB08/11-M3225JB09	144,460
Juvenile Accountability Incentive Block Grant	16.540	D5431JJ09/11-A224JJ10	106,991
Passed Through Virginia Commonwealth University: Enhanced Training and Services To End Abuse of Women Later in Life	16.528	PT100508-SC100468	20,075
Passed Through Bedford County Sheriff's Office: Internet Crimes Against Children Task Force - ARRA	16.800	2009-SN-B9-K012	27,698
<b>TOTAL DEPARTMENT OF JUSTICE</b>			<b>2,074,332</b>

## CITY OF RICHMOND, VIRGINIA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2011

Federal Grantor/Pass Through Grantor/Program Title Pass Through Grantors' Number	Federal CFDA Number	Federal / Pass Through Grantor Number	2011 Federal Expenditures
<b>DEPARTMENT OF TRANSPORTATION</b>			
Direct Payments:			
Federal Transit Capital Investment Grants	20.500	VA-03-0059-04	609,613
Passed Through Virginia Department of Transportation			
Highway Planning and Construction	20.205	47007-08/47008-32/U000-127-170	4,205,096
Recreational Trails Program	20.219		241,830
Total Highway Planning and Construction Cluster			4,446,927
Passed Through Virginia Division of Motor Vehicles:			
Traffic Engineering/Data Surveillance	20.600	SC-2011-51425-4367/SC-2010-50318-	105,595
<b>TOTAL DEPARTMENT OF TRANSPORTATION</b>			<b>5,162,135</b>
<b>ENVIRONMENTAL PROTECTION AGENCY:</b>			
Passed Through Virginia Resource Authority			
Capitalization Grants for Clean Water State Revolving Funds - ARRA	66.458	2W-51000209-0	2,278,483
<b>TOTAL ENVIRONMENTAL PROTECTION AGENCY</b>			<b>2,278,483</b>
<b>DEPARTMENT OF ENERGY:</b>			
Direct Payments:			
Energy Efficiency and Conservation Block Grant Program, ARRA	81.128	DE-EE0000878	485,395
<b>TOTAL ENVIRONMENTAL PROTECTION AGENCY</b>			<b>485,395</b>
<b>DEPARTMENT OF EDUCATION:</b>			
Direct Payments:			
Impact Aid - Maintenance and Operations	84.041		290,056
Fund for Improvement of Education	84.215	U215X090442/U215X070313	392,008
Passed Through Virginia Department of Education:			
Title I Grant to Local Educational Agencies	84.010	S010A080046 / S010A090046	14,288,690
Title I Grants to Local Educational Agencies, ARRA	84.389	/S040A100046	5,353,255
Total Title 1 Part A Cluster		S389A090046	20,324,009
Passed Through Virginia Department of Education:			
Special Education - Grants to States	84.027	87138-H027A100107	6,113,438
Special Education - Preschool Grants	84.173	H173A080112 / H173A090112	123,162
Special Education - Grants to States, ARRA	84.391	H391A090107	3,207,990
Special Education - Preschool Grants, ARRA	84.392	H392A090112	205,737
Total Special Education Cluster (IDEA)			9,650,327
Passed Through Virginia Department of Education:			
Adult Education - State-Administered Grant Program	84.002	S010A080046 / S010A090046	393,709
Technology Literacy Challenge Fund Grants	84.318	S318X090046	147,014
Education Technology State Grants, ARRA	84.386	S386A090046	28,733
Total Special Technology State Grant Cluster			175,747
Passed Through Commonwealth of Virginia Compensation Board			
State Fiscal Stabilization Fund (SFSF) - Education State Grants, ARRA	84.394	S394A090047	1,994,626
Passed Through Virginia Department of Education:			
Title I Program for Neglected and Delinquent Children	84.013	S013A090046 / S013A100046	62,275
Vocational Education - Basic Grants to States )	84.048	V048A100046 / T71 STAFF DEV	985,488
Safe and Drug Free Schools - State Grants	84.186	Q186A080048 / Q186A090048	53,385
Twenty-First Century Learning Centers	84.287	S287C080047 / S287C100047	459,915
Innovative Education Program Strategies	84.298	S298A070047	1,151
Reading First State Grants	84.357	S357A080048	167,583
English Language Acquisition Grants	84.365	T365A090046	58,421
Improving Teacher Quality State Grants	84.367	S367A100044	2,018,257
Striving Readers	84.371	S371A090001	154,445
Passed Through Virginia Department of Education:			
School Improvements Grants	84.377	S377A080047	294,721
School Improvement Grants, ARRA	84.388	S388A0900047	1,419,233
Total School Improvement Grant Cluster			1,713,954
Passed Through Virginia Commonwealth University:			
Early Reading First	84.359	S359B090019	63,417
School Leadership	84.363	PT103454-SC102856	66,898
Passed Through the College of William and Mary:			
Educational for Homeless Children and Youth	84.196	G123-10 / G123-11	112,300
Educational for Homeless Children and Youth, ARRA	84.387	G123ARRA	13,994
Total Education of Homeless Children and Youth Cluster			126,294
<b>TOTAL DEPARTMENT OF EDUCATION</b>			<b>38,469,901</b>

## CITY OF RICHMOND, VIRGINIA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2011

Federal Grantor/Pass Through Grantor/Program Title Pass Through Grantors' Number	Federal CFDA Number	Federal / Pass Through Grantor Number	2011 Federal Expenditures
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES:</b>			
Direct Payments:			
Sustance Abuse and Mental Health Services	93.243	1H79T1023413-01	14,955
Healthy Start Initiative	93.926	H494MC00124	758,866
Direct Payments:			
Head Start	93.600	03CH0173/26 / 03CH0173/27	7,312,580
Head Start, ARRA	93.708	03CH0173/26	13,262
Early Head Start, ARRA	93.709	03CH0173/26	991
Total Head Start Cluster			<u>7,326,833</u>
Passed Through Virginia Department of Social Services:			
Child Care and Development Block Grant	93.575		3,013,114
Child Care and Development Block Grant - ARRA	93.575		283,730
Day Care	93.596		3,537,194
Day Care - ARRA	93.596		74,600
Total CCFD Cluster			<u>6,908,637</u>
Passed Through Virginia Department of Social Services:			
Promoting Safe and Stable Families	93.556		111,064
Temporary Assistance for Needy Families – Employment Assistance	93.558	SVC-07-070-32	4,797,342
Administration for Refugees	93.566		15,117
Low-Income Home Energy Assistance – State Administered Programs	93.568		281,035
Independent Living - Education & Training Vouchers	93.599		46,949
Allocated Serv S & O IV-B 1	93.645		22,622
Foster Care - Title IV - E	93.658		3,758,841
Foster Care - Title IV - E - ARRA	93.658		130,250
Adoption Assistance	93.659		367,009
Adoption Assistance - ARRA	93.659		132,904
Social Services Block Grant	93.667		3,413,797
Independent Living	93.674		116,501
FAMIS	93.767		101,628
Medical Assistance Program - Medicaid; Title XIX	93.778		2,140,916
<b>TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			<b>15,435,977</b>
<b>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE:</b>			
Passed Through Virginia Department of Social Services:			
Ameri Corps	94.006	NCS-06-056-12/CVS-09-026-06/CVS-09-026-11	77,933
Ameri Corps - ARRA	94.006	CVS-09-026-04	811
<b>TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</b>			<b>78,744</b>
<b>DEPARTMENT OF HOMELAND SECURITY</b>			
Direct Payments:			
Assistance to Firefighters - Fire Prevention & Safety Program	97.044	01991	197,446
Port Security Grant Program	97.056	MMRS 06	1,176
Staffing for Adequate Fire and Emergency Response (SAFER)	97.083	EMW-2009-FH-00896	385,007
Assistance to Firefighters Grant, ARRA	97.115	EMW-2009-FC-03949R	362,712
Passed Through Virginia Department of Emergency Management			
State Domestic Preparedness Equipment Support Program	97.004	10-A6117HS08	743,807
Emergency Management Performance Grant	97.042	LEMPG 07/LEMPG 09	131,785
Homeland Security Grant Program	97.067	MMRS07/MMRS08	126,344
State Homeland Security Program Grant	97.073		26,630
Total Homeland Security Cluster			<u>1,028,566</u>
Passed Through Virginia Department of Emergency Management			
Disaster Grants - Public Assistance	97.036	380649 TS ERNESTO/FEMA-1544-DR-VA	54,264
<b>TOTAL DEPARTMENT OF HOMELAND SECURITY</b>			<b>2,029,171</b>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<b>\$ 110,682,376</b>

**CITY OF RICHMOND, VIRGINIA**

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**FOR THE YEAR ENDED JUNE 30, 2011**

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**Note 1—Basis of presentation**

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial programs of the City of Richmond, Virginia, the Primary Government, and Richmond City Public Schools, a discretely presented component unit (collectively, the "City"). The City presents its financial statements under the modified accrual basis of accounting.

The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in or used in the preparation of the general purpose financial statements.

**Note 2—Subrecipients**

Of the federal expenditures presented in the Schedule, the City provided federal awards to subrecipients as follows:

<u>Program Title</u>	<u>CFDA Number</u>	<u>Subrecipients</u>
Community Development Block Grants/Entitlement Grants	14.218	\$ 3,805,596
Emergency Shelter Grant	14.231	182,999
Home Investment Partnerships Program	14.239	3,231,999
Housing Opportunities for Person with AIDS	14.241	773,916
Juvenile Justice and Delinquency Prevention-Allocation to States	16.540	71,535
Targeted High Risk Youth Achievement Program	16.541	114,084
Edward Byrne Memorial Justice Assistance Program	16.738	7,100
<b>TOTAL SUBRECIPIENT REIMBURSEMENTS</b>		<b><u>8,187,229</u></b>

**Note 3—Loans outstanding**

The City had the following loan balances outstanding at June 30, 2011.

<u>Program Title</u>	<u>CFDA Number</u>	<u>Amount Outstanding</u>
Section 108	14.248	\$ 2,245,000
Virginia Resources Authority Loan	66.458	-
Virginia Resources Authority Loan	66.468	185,614
		<b><u>2,430,614</u></b>

**CITY OF RICHMOND, VIRGINIA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**YEAR ENDED JUNE 30, 2011**

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**(1) Summary of Auditors' Results**

- a. The type of report issued on the financial statements: **Unqualified opinion**
- b. Significant deficiencies in internal control disclosed by the audit of the financial statements: **Yes, finding 2011-3**
- c. Material weakness in internal control disclosed by the audit of the financial statements: **Yes, findings 2011-1 and 2011-2**
- d. Noncompliance which is material to the financial statements: **None reported**
- e. Significant deficiencies in internal control over major programs: **None reported**
- f. Material weakness in internal control over major programs: **Yes, findings 2011-4 and 2011-5**
- g. The type of report issued on compliance for major programs:  
**Qualified opinion due to scope limitation** regarding eligibility of the Temporary Assistance for Needy Families (CFDA Number 93.558) program and Medicaid (CFDA Number 93.778)  
**Unqualified opinions** over other applicable compliance requirements for all other major programs.
- h. Any audit findings which are required to be reported under Section 510(a) of OMB Circular A-133: **Yes**
- i. Major programs:
  - Highway Planning and Construction Cluster (CFDA Number 20.205 and 20.219)
  - Title I, Part A Cluster (CFDA Number 84.010 and 84.389)
  - Special Education Cluster (IDEA) (CFDA Number 84.027, 84.173, 84.391, 84.392)
  - Child Care and Development Fund Cluster (CFDA Number 93.575 and 93.596)
  - Capitalization Grants for Clean Water State Revolving Loan Funds (CFDA Number 66.458)
  - Improving Teacher Quality State Grants (CFDA Number 84.367)
  - Foster Care (CFDA Number 93.658)
  - Medical Assistance Program (CFDA Number 93.778)
  - State Fiscal Stabilization Fund (SFSF) Education State Grants (CFDA Number 84.394)
  - Temporary Assistance for Needy Families (CFDA Number 93.558)
  - The HOME Program (CFDA Number 14.239)
- j. Dollar threshold used to distinguish between Type A and Type B programs: **\$3,000,000**
- k. Auditee qualified as low-risk auditee under Section 530 of OMB Circular A-133: **No**

**CITY OF RICHMOND, VIRGINIA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**YEAR ENDED JUNE 30, 2011**

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**(2) Findings Relating to the Financial Statements Reported in Accordance with *Government Auditing Standards***

**2011-1: Internal control over Financial Reporting – Capital Assets**

*Criteria:* In order to prepare financial statements in accordance with generally accepted accounting principles (GAAP), accurate and complete subsidiary records must be maintained to support the existence and valuation of assets to ensure an accurate presentation of the financial position of the City at the end of the year.

*Condition:* Internal control processes were not in place to support the value of buildings and improvements reported on the statement of net assets for governmental activities. As a result, a review of the subsidiary listing of buildings and improvements noted the following:

- Significant amounts representing improvements and betterments could not be associated with individual properties.
- A lack of support for the historical cost, or the estimated historical cost of individual buildings.
- A lack of a process to identify building impairments which could affect the value of buildings.
- Several existing buildings had to be added to the list that had been previously missing.

*Cause:* Review procedures did not ensure the accuracy and completeness of the amounts recorded.

*Effect:* A prior period adjustment has been recorded for the year ended June 30, 2011, resulting in a decrease in beginning net assets for governmental activities in the amount of \$21.9 million.

*Recommendation:* We recommend that the process for managing the subsidiary ledger detail listing of buildings be strengthened to ensure that it properly supports capital asset balances reported in the financial statements for governmental activities. Building values should be based on historical or estimated historical cost. A process should be established to ensure that all building assets are properly included, improvements are associated with specific buildings, and that possible impairments resulting from a significant change in either the use or condition of a building be considered. Since the City listing includes all school buildings, we also recommend that the City work with Richmond Public Schools to evaluate and monitor all school buildings.

## CITY OF RICHMOND, VIRGINIA

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2011

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#### *Management's Response*

The Finance department of the City of Richmond successfully demonstrated proper internal controls and adherence to City policies over fiscal year 2011 building and land additions that occurred during the period covered by the audit, and were not made aware of any findings related to those transactions. From our understanding the assertion regarding lack of support of historical costs stems from the GASB 34 implementation of building and land values during 2002. Although these records fall beyond the record retention policy of the City, Finance was able to produce documentation of the method used to implement the pronouncement. The external auditor's concern in this area lies within the methodology used by the City and is unrelated to internal controls. Finance is currently working with Internal Audit to develop a reasonable method to test carrying values of the buildings added during GASB 34 implementation to determine if material variances exist.

Finance will also develop a plan to work with the Assessor's Office and Schools in order to help determine when buildings are no longer in service or become impaired. Most of the buildings in the detail subsidiary ledger have a carrying value that is much lower than its fair market value, so it is believed that any impairment found during the year would not have a significant impact on the net carrying value. Finance will also work closely with both the Assessor and the Procurement department to ensure that any purchases related to buildings and land are communicated with the fixed asset accountant to be added to the subsidiary detail and balance sheet total. Additionally, Finance will research betterments in order to ensure they are associated with the buildings on which the work was performed. The policies and procedures for fixed assets will also be reviewed to ensure that guidelines are in place to properly reflect betterments performed on buildings.

#### 2011-2: The Control Environment

*Criteria:* In order for internal control processes to work efficiently and effectively within an organization, elected officials and management must encourage a positive control environment. An entity's control environment is the foundation of an organization's entire internal control structure – financial, operational, and compliance – that incorporates the integrity, ethical values, philosophy and operating style of that entity. Among the characteristics of a strong control environment is the encouragement of a positive attitude toward controls that fosters open communication and cooperation, the continued employment of competent and trained professionals and the existence of an efficient and effective internal audit process.



## CITY OF RICHMOND, VIRGINIA

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2011

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*Condition and Cause:* Several of the characteristics of a strong control environment were not evident during the period under audit:

- Significant turnover of key finance personnel has occurred over the last several years, including the loss of the top three finance managers shortly after the end of this past fiscal year. This has resulted in a lack of continuity and institutional knowledge of financial operations.
- The Richmond City Internal Auditor has a very active program that includes both financial and operational audits. However, the current confrontational relationship that exists between the City Auditor, the finance department and many other operating departments of the City limits the effectiveness of the internal audit function as a key control over financial operations.

*Effect:* Internal controls do not operate in a vacuum. A lack of a strong control environment can hamper the effectiveness of internal controls throughout the organization.

*Recommendation:* Unlike process controls that may be improved quickly with a small change in operating procedures, improvements to the control environment take much longer to implement. First, we recommend that the hiring process for senior finance positions be evaluated to ensure that selected applicants not only have the requisite skills for the position, but also help to establish continuity at these positions. Second, City management and the City Auditor need to reestablish a cooperative working relationship. Both share the same mutual objective - to create and sustain a strong control environment within the City. Internal audit activities should assist the City in maintaining effective controls by evaluating their effectiveness and efficiency and by promoting continuous improvements. Finally, basic expectations for requesting and receiving documentation, for the development and reporting of findings and for their follow-up and resolution should be clearly established in writing.

#### *Management's Response:*

The City concurs with the recommendations set forth by CB&H and the City has initiated actions in accordance with the recommendations. The City has developed a recruitment and hiring plan designed to attract individuals that have the requisite skills for the senior finance positions. The City's commitment to well-managed government practices, including the implementation of an Enterprise Resource Planning system, reorganization, and strengthening of fiscal compliance and controls, will result in on-going systematic improvements. The City is dedicated to continuing its efforts by working with City Council, the Audit Committee and the City's Internal Auditor's Office to strengthen the control environment. To this end, the City Administration has developed an Audit Protocol, and is currently collaborating with the Internal Auditor's Office to reestablish a cooperative working relationship. Though clear communication that articulates the criteria and objectives of the audit plan, communication of the control environment audit findings, which involve many practical considerations such as determining the appropriateness of the standard audit report format, confidential nature of the findings, distribution of the audit report, timeliness and involvement from all parties, and the overall understanding that corrective actions sometimes may need to extend beyond the immediate control environment element being evaluated.

## CITY OF RICHMOND, VIRGINIA

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2011

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#### 2011-3: Internal Controls over Financial Reporting – Report Preparation and Review

*Criteria:* The Comprehensive Annual Financial Report (CAFR) of the City is a large and complex report with several sections and multiple schedules that must agree and reconcile. A second review of the CAFR is a best practice that reduces the risk of misstatements in financial reporting due to error.

*Condition:* During the course of our review, it was noted that there was not a process in place to review the draft financial report prior to providing the report to us for our review. The Assistant Controller for Accounting and Reporting has created a robust CAFR preparation process, but received little or no assistance. As a result, there were a number of errors identified that should have been caught and corrected prior to submission.

*Cause:* Three key supervisory positions in finance became vacant over the course of the audit, and a professional with the requisite knowledge and experience was not available to perform the review.

*Effect:* The external auditor essentially functioned as the second reviewer on the CAFR, fulfilling an internal control function that should be performed by management.

*Recommendation:* Once the key finance positions are filled with permanent replacements, we recommend that management review current policies and control procedures over CAFR preparation to ensure adequate reviews are performed that will result in accurate financial statements at year end, and compliance with generally accepted accounting principles.

#### *Management's Response:*

The City concurs with the recommendation and will continue the yearly review of the procedures for preparation of the CAFR report and the financial reporting process. Though a yearly review of the preparation process is performed by Finance, review assistance by the external auditors has been an element within the process in years past. As part of the Audit Services contract it states in Part I; section 3.5.9 – Assistance and training, that the Contractor (CB&H) is to provide review and assistance of the financial statements and footnotes, Schedule of Expenditures of Federal Awards, CAFR, GFOA Certificate Application, etc. as requested. In recent audits, it was the practice of the external auditors to assist with the CAFR review. It was the city's expectation that a similar level of assistance would be received. Prior to the beginning of the audit, audit planning conferences between the City staff and CB&H were held. At these conferences, CB&H and the City developed a time schedule and administrative procedures to be observed for the engagement. CB&H review expectations were not discussed. For future audits, both the auditor's and the city's expectation will be fully defined as part of the planning conferences.

*Auditor Response:* From the first planning meeting and throughout the audit, we provided guidance and feedback to the City on financial reporting issues consistent with the role of an external auditor. However, the City cannot rely on the external auditor review process to provide a key control in the City's internal control over financial reporting. If that were the case, the external auditor would be performing a "management" function and potentially impair its independence in accordance with government auditing standards. Our recommendation is simply stating that the City's internal control over financial reporting, which should include a second review of the CAFR, must stand on its own - independent from the external auditor review.

## CITY OF RICHMOND, VIRGINIA

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2011

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#### (3) Findings and Questioned Costs Relating to Federal Awards

##### **2011-4 Eligibility**

**Program** – Temporary Assistance for Needy Families (CRDA Number 93.558 -U.S. Department of Health and Human Services - Virginia Department of Social Services

**Condition** – Of the 60 participants selected for testing, the following exceptions were noted:

- One participant case file could not be provided for review.
- For three participants, the Notice of Personal Responsibility forms could not be provided for review.
- For four participants, the Notice of Cooperation and Good Cause forms could not be provided for review.
- For three participants, the Notice of Intentional Program Violations and Penalties forms could not be provided for review.
- For two participants, the Do you have a Disability forms could not be provided for review.
- For one participant, Statement of Facts Form or DSS verification forms could not be provided for review.
- For one participant, evidence supporting the participant participation in the VIEW program participation or their respective employment could not be provided for review.

**Criteria** - Per the OMB A-133 *Compliance Supplement*, participants in the Temporary Assistance for Needy Families program must meet specified eligibility criteria to receive program assistance. Program and federal cost principles require documentation supporting the meeting of the eligibility criteria be maintained. The inability to directly support the determination of a participant's eligibility is in direct relation to the unallowability of costs/expenditures under the grant's provisions.

**Cause** - A lack of functioning controls over participant documentation retention, City Social Service personnel did not follow City approval procedures and documentation policies.

**Effect** - The City's scope limitation prevents the determination of compliance, which may result in costs disallowed by the grantor or reduced future funding for this program.

**Questioned Cost** – Undeterminable. We were unable to determine questioned costs due to a scope limitation.

**Recommendation** - The City should implement corrective action aimed at enhancing internal controls related to participant eligibility to ensure that accurate and complete documentation supporting all participant intake information is maintained, in accordance with City and federal record retention requirements.

**Views of Responsible Officials** - Management concurs with the funding and is cognizant of the importance of the compiling with the grantor's approval and documentation policies and procedures.

- Contact Person: Doris Moseley, RDSS Director

## CITY OF RICHMOND, VIRGINIA

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2011

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- **Corrective Action:** A corrective action plan has been established that includes developing a comprehensive set of policies and procedures which will provide a quality control system aimed at ensuring accurate and complete documentation and supports all eligibility determinations in accordance with City and Federal record retention requirements. This plan consists of two major components: a standard operating procedures manual and a master checklist of forms required for proper eligibility determination.
- Anticipated Completion Date: June 30, 2012.

#### **2011-5 Eligibility**

**Program** – Medicaid Cluster (CFDA Number 93.778 -U.S. Department of Health and Human Services Virginia Department of Social Services; Federal Award Number

**Condition** - Of the 60 participants selected for testing, the following exceptions were noted:

- Three participant case files could not be provided for review
- Two participant case file did not contain complete supporting documentation.
- For four participants redetermination of eligibility was not performed within 12 months since the previous determination.

**Criteria** - Per the OMB A-133 *Compliance Supplement*, participants in the Medicaid program must meet specified eligibility criteria to receive program assistance. Program and federal cost principles require documentation supporting the meeting of the eligibility criteria be maintained. Additionally, redetermination of eligibility must be performed at least every 12 months. The inability to directly support the determination of a participant's eligibility is in direct relation to the unallowability of costs/expenditures under the grant's provisions.

**Cause** - A lack of functioning controls over participant documentation retention, City Social Service personnel did not follow City approval procedures and documentation policies.

**Effect** - The City's inability to provide documentation supporting all participants' eligibility may result in costs disallowed by the grantor or reduced future funding for this program.

**Questioned Cost** - Undeterminable.

**Recommendation** - The City should implement corrective action aimed at enhancing internal controls related to participant eligibility to ensure that accurate and complete documentation supporting all participant intake information is maintained in accordance with City and federal record retention requirements.

**Views of Responsible Officials** - Management concurs with the finding and is cognizant of the importance of the compiling with the grantor's approval and documentation policies and procedures.

- Contact Person: Doris Moseley, RDSS Director

**CITY OF RICHMOND, VIRGINIA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**YEAR ENDED JUNE 30, 2011**

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- **Corrective Action:** A corrective action plan will be developed to provide staff with instructions for resolving issues regarding cases received from the Department of Medical Assistance Services without the required naturalization documentation. This is in addition to the development of a comprehensive set of policies and procedures which will provide a quality control system aimed at ensuring accurate and complete documentation to support all eligibility determinations in accordance with City and Federal record retention requirements. The corrective action plan will also include the development and implementation of policies governing the management and audit of case records on a continual basis and the supervisory audits of client case records quarterly.
- Anticipated Completion Date: June 30, 2012.

# CITY OF RICHMOND, VIRGINIA

## SCHEDULE OF PRIOR YEAR FINDINGS

YEAR ENDED JUNE 30, 2011

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### ***10-1 Year-End Financial Reporting Closing Process***

**Criteria** - Per City Code, annual financial statements are to be prepared in accordance with generally accepted accounting principles.

**Condition** - Yearly, the Director of Finance and departmental staff are charged with closing and reconciling the year-end general ledger accounts and accumulating and assimilating related financial information to prepare the City's Comprehensive Annual Financial Report ("CAFR"). This process is multi-faceted and time and labor intensive, incorporating efforts and inputs from personnel City-wide, including City component units. During the fiscal year ("FY") 2009 financial statement audit, we reported to the Audit Committee a material weakness in internal control over the City's financial reporting process, noting that the process was not adequately designed and functioning to ensure that all transactions were accurately and completely recorded in the City's general ledger and reflected in the City's financial statements in accordance with U.S. generally accepted accounting principles.

During fiscal year 2010, the Finance Department made substantial progress towards resolving staffing and training deficiencies noted during prior years' financial statement audits. Although significant strides were made, vacancies in key positions in the finance department were not filled for the entire fiscal year, which impacted the effectiveness and efficiency of the financial reporting process including the drafting of the Comprehensive Annual Financial Report and the maintenance of subsidiary ledger information for key accounts such as capital assets. For example, the City filled its Controller position, which had remained effectively unfilled since early 2008, with an appropriately experienced and trained Certified Public Accountant ("CPA") in April 2010. This step, along with employing additional CPAs in response to our specific recommendation made in our 2009 report, helped to reduce, but not eliminate fully, the number of audit related adjustments identified during the current year audit.

Resolution: As noted in 2011-3 of the Schedule of Findings and Questioned Costs, three key supervisory positions in finance became vacant over the course of the audit and FY11. The City concurs with the recommendation and will continue the yearly review of the procedures for the preparation of the CAFR report and the financial reporting process. The City's commitment to well-managed government practices, including the implementation of an Enterprise Resource Planning system, reorganization, and strengthening of fiscal compliance and controls, will result in on-going systematic improvements to the reporting process.

## CITY OF RICHMOND, VIRGINIA

### SCHEDULE OF PRIOR YEAR FINDINGS

YEAR ENDED JUNE 30, 2011

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#### **10-2 Eligibility**

**Criteria** - Per 45 CFR Section 98.65( c), *Audits and Financial Reporting*, grantors shall ensure that "Lead Agencies shall provide access to appropriate books, documents, papers and records to allow the Secretary (grantor) to verify that Child Care Development Fund funds have been expended in accordance with the statutory and regulatory requirements of the program, and with the Plan."

**Condition** - We selected 60 participants for testing and we noted that certain participant eligibility documentation was not maintained by the City to support the agency's eligibility determinations. Specifically, the following documentation could not be provided for review:

- For three participants reviewed, the Notice of Action Form
- For one participant reviewed, the Service Application Form
- For one participant reviewed, the Child Care Service Plan Agreement
- For one participant reviewed, the Statement of Facts Form
- For three participants reviewed, the Childcare Parent Responsibilities Form
- For one participant reviewed, the income verification documentation
- For two participants reviewed, the Purchase of Services Order ("POSO") Form

Additionally, regarding the documentation that was provided, we noted that for three participants reviewed, the POSO Form was not approved by the service vendor.

**Resolution:** Management has assessed the Child Daycare Unit and addressed the findings with staff and supervisors. The corrective action requires staff to review all case files for document completion and for supervisors to also perform quarterly reviews of staff files. Effective February 1, 2012, the unit ceased its processing of Child Daycare payments due to the implementation of the State's vendor payment system. This requires that the unit focus solely on eligibility and ensure proper documentation of case files.

#### **10-3 Eligibility**

**Criteria** - Per the OMB A-133 *Compliance Supplement*, participants in the Temporary Assistance for Needy Families program must meet specified eligibility criteria to receive program assistance. Program and federal cost principles require documentation supporting the meeting of the eligibility criteria be maintained. The inability to directly support the determination of a participant's eligibility is in direct relation to the unallowability of costs/expenditures under the grant's provisions.

**Condition** – Of the 60 participants selected for testing, the following exceptions were noted:

- For seven participants, the Notice of Cooperation, Good Cause and Personal Responsibility forms could not be provided for review.
- For eight participants, Statement of Facts Form or DSS verification forms could not be provided for review.
- For four participants, evidence supporting the participant participation in the VIEW program participation or their respective employment could not be provided for review.

## CITY OF RICHMOND, VIRGINIA

### SCHEDULE OF PRIOR YEAR FINDINGS

YEAR ENDED JUNE 30, 2011

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**Resolution:** Management has provided refresher training as a first step in a sequence of performance improvement steps for case management. Also, additional staff was required to reduce caseloads to a manageable ratio per worker. The required training for these positions takes six months to one year. We have since been approved to hire for the positions needed to fill this gap in services.

#### **10-4 Allowable Costs**

**Criteria** - Per 45 CFR Section 92 of the Uniform Administrative Requirements for Grants and Cooperative Agreement to State, Local and Tribal Governments and section 42, Retention and Access Requirements for Records, records must be retained for three years from the starting date specified in paragraph (c) of the section.

**Condition:** Of the 60 participants selected for testing for each program, the following exceptions were noted:

- For two of the 60 Foster Care participant disbursements selected for testing, the POSO Form was not approved by the service provider.
- For two of the 60 Child Care and Development Fund Cluster participant disbursements selected for testing, the POSO Form could not be provided City Social Service management for review.
- For two of the 60 Child Care and Development Fund Cluster participant disbursements selected for testing, the POSO Form was not approved by City Social Service management.

**Resolution:** Management has implemented a Continuous Quality Improvement Unit responsible for the review and monitoring of Foster Care cases. The unit continues to make improvements in the management of cases and retention of required documentation.

#### **10-5 Eligibility**

**Criteria** - Per the OMB A-133 *Compliance Supplement*, participants in the Medicaid program must meet specified eligibility criteria to receive program assistance. Program and federal cost principles require documentation supporting the meeting of the eligibility criteria be maintained. The inability to directly support the determination of a participant's eligibility is in direct relation to the unallowability of costs/expenditures under the grant's provisions.

**Condition** - Of the 60 participants selected for testing, the following exceptions were noted:

- One participant case file could not be provided for review.
- One participant case file did not contain complete supporting documentation.

**Resolution:** Management has provided refresher training as a first step in a sequence of performance improvement steps for case management. Also, additional staff was required to reduce caseloads to a manageable ratio per worker. The required training for these positions takes six months to one year. We have since been approved to hire for the positions needed to fill this gap in services.





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AUDIT REQUIREMENTS UNDER THE SINGLE AUDIT ACT  
DEPARTMENT OF FINANCE  
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