

**CITY OF ROME, GEORGIA**

**REPORT OF INDEPENDENT CERTIFIED  
PUBLIC ACCOUNTANTS IN ACCORDANCE  
WITH THE UNIFORM GUIDANCE AND  
*GOVERNMENT AUDITING STANDARDS***

**DECEMBER 31, 2020**

**CITY OF ROME, GEORGIA**  
**SINGLE AUDIT OF FEDERAL PROGRAMS**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

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

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**To the Board of Commissioners of  
the City of Rome, Georgia  
Rome, Georgia**

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, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the **City of Rome, Georgia** (the "City") as of and for the year ended December 31, 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 July 21, 2021. Our report includes a reference to the changes in accounting principle resulting from the implementation of Governmental Accounting Standards Board Statement No. 84, *Fiduciary Activities*.

**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.

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### **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 result 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.

*Mauldin & Jenkins, LLC*

Atlanta, Georgia  
July 21, 2021



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

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**To the Board of Commissioners of  
the City of Rome, Georgia  
Rome, Georgia**

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

We have audited the City of Rome, Georgia's (the "City's") 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 December 31, 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.

The City's basic financial statements include the operations of the Rome Board of Education, which received \$9,303,139 in federal awards during the year ended June 30, 2020 which is not included in the City's schedule of expenditures of federal awards. Our audit, described below, did not include the operations of the City of Rome Board of Education because the component unit obtained a separate audit in accordance with the Uniform Guidance.

### **Management's Responsibility**

Management is responsible for compliance with the 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.

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

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

In our opinion, the City of Rome, Georgia complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2020.

### **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 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. 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.

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

### **Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Rome, Georgia as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise City of Rome Georgia's basic financial statements. We issued our report thereon dated July 21, 2021, 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.

*Mauldin & Jenkins, LLC*

Atlanta, Georgia  
July 21, 2021

# CITY OF ROME, GEORGIA

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2020

<u>Federal Grantor/Pass-Through Program Title</u>	<u>CFDA Number</u>	<u>Agency or Pass-through Grantor Number</u>	<u>Passed Through to Subrecipients</u>	<u>Expenditures</u>
<b>U.S. Department of Transportation</b>				
Passed through the Georgia Department of Transportation:				
Metropolitan Transportation Planning Services Program	20.505	T006007	\$ -	\$ 26,392
Passed through the Georgia Department of Transportation:				
Highway Planning and Construction Cluster:				
Highway Planning and Construction Program	20.205	PI 0016560	-	105,621
Subtotal Highway Planning and Construction Cluster			-	105,621
Passed through the Georgia Department of Transportation:				
Federal Transit - Urbanized Area Formula Grant	20.507	T005580	-	33,211
Federal Transit - Urbanized Area Formula Grant	20.507	T006497 114 - ST19	-	23,522
Federal Transit - Urbanized Area Formula Grant	20.507	T006107 - ST13	-	132,905
Federal Transit - Urbanized Area Formula Grant	20.507	T006118	-	2,250,336
Federal Transit - Urbanized Area Formula Grant	20.507	T006493 113 - ST2	-	4,840
Federal Transit - Urbanized Area Formula Grant	20.507	T006493-ST3	-	36,565
Federal Transit - Urbanized Area Formula Grant	20.507	T006118	-	1,842
Federal Transit - Urbanized Area Formula Grant	20.507	T006107	-	3,568
Subtotal Federal Transit Cluster			-	2,486,789
Total U.S. Department of Transportation			-	2,618,802
<b>U.S. Department of Justice</b>				
COVID-19 Coronavirus Emergency Supplemental Funding (CESF)	16.034	2020-VD-BX-1033	-	58,675
Passed through the Bureau of Justice Assistance:				
Bulletproof Vest Partnership Program	16.607	2019	-	2,548
Total U.S. Department of Justice			-	61,223
<b>U.S. Department of Homeland Security</b>				
Passed through the Georgia Emergency Management Agency				
Homeland Security Grant Program	97.067	EMW-2019-SS-00072	-	19,990
Homeland Security Grant Program	97.067	EMW-2020-SS-00089	-	33,400
Total U.S. Department of Homeland Security			-	53,390
<b>U.S. Department of Housing and Urban Development</b>				
Community Development Block Grant - Entitlement Grants Cluster				
Entitlement Grant - Small Business Grant	14.218	CDBG-CV	-	34,225
Entitlement Grant	14.218	B-18-MC-13-0014	-	227,822
Entitlement Grant	14.218	B-19-MC-13-0014	-	155,000
Subtotal Community Development Block Grant - Entitlement Grants Cluster			-	417,047
Community Home Investment Partnerships -				
Community HOME Investment Program (CHIP)	14.239	SF2018-111	-	35,673
Subtotal Community Home Investment Partnerships			-	35,673
Total U.S. Department of Housing and Urban Development			-	452,720
<b>U.S. Department of the Treasury</b>				
Passed through the State of Georgia				
COVID-19 Coronavirus Relief Fund	21.019	14511-CFR	-	1,921,998
Total U.S. Department of Homeland Security			-	1,921,998
Total Expenditures of Federal Awards			\$ -	\$ 5,108,133

See accompanying note to Schedule of Expenditures of Federal Awards.

# CITY OF ROME, GEORGIA

## NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2020

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### **BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the City of Rome, Georgia (the “City”) and is presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, expenditures are recognized when the related liability is incurred.

In instances where the grant agreement requires the City to match the grant awards with local funds, such matching funds are excluded in the accompanying Schedule of Expenditures of Federal Awards.

The City did not utilize the 10% de minimus indirect cost rate.

Federal grant programs which are administered through state agencies (pass-through awards) have been included in this report. These programs are operated according to federal regulations promulgated by the federal agency providing this funding.

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). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the financial statements.

**CITY OF ROME, GEORGIA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2020**

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**SECTION I  
SUMMARY OF AUDITOR'S RESULTS**

**Financial Statements**

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified

Internal control over financial reporting:  
Material weaknesses identified?

\_\_\_\_\_ yes     X  no

Significant deficiencies identified?

\_\_\_\_\_ yes     X  none reported

Noncompliance material to financial statements noted?

\_\_\_\_\_ yes     X  no

**Federal Awards**

Internal Control over major federal programs:  
Material weaknesses identified?

\_\_\_\_\_ yes     X  no

Significant deficiencies identified?

\_\_\_\_\_ yes     X  none reported

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

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

\_\_\_\_\_ yes     X  no

Identification of major federal programs:

CFDA Number  
21.019

Name of Federal Program or Cluster  
COVID-19 Coronavirus Relief Fund

Dollar threshold used to distinguish between Type A and Type B programs:

\$750,000

Auditee qualified as low-risk auditee?

X  yes    \_\_\_\_\_ no

**CITY OF ROME, GEORGIA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2020**

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**Section II – Financial Statement Findings and Questioned Costs**

**None reported**

**CITY OF ROME, GEORGIA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2020**

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**Section III - Federal Awards Findings and Questioned Costs**

**None reported**

**CITY OF ROME, GEORGIA**  
**STATUS OF PRIOR AUDIT FINDINGS**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

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**None reported**