

City of Omaha, Nebraska

Single Audit Reports

December 31, 2018



City of Omaha, Nebraska
Year Ended December 31, 2018

Contents

Schedule of Expenditures of Federal Awards	1
Notes to Schedule of Expenditures of Federal Awards.....	5
Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> – Independent Auditor’s Report.....	6
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– Independent Auditor’s Report.....	8
Schedule of Findings and Questioned Costs.....	11
Summary Schedule of Prior Audit Findings	15



City Of Omaha, Nebraska

Schedule of Expenditures of Federal Awards

Year Ended December 31, 2018

Federal Grantor/Pass-through Grantor/Program Title or Cluster Title	Federal CFDA Number	Grant Number/ Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Housing and Urban Development:				
Community Development Block Grants/Entitlement Grants Cluster:				
Community Development Block Grants/Entitlement Grants	14.218	B-(15)-MC-31-0002	\$ 103,903	\$ 130,095
Community Development Block Grants/Entitlement Grants	14.218	B-(16)-MC-31-0002	143,204	1,025,985
Community Development Block Grants/Entitlement Grants	14.218	B-(17)-MC-31-0002	155,093	950,967
Community Development Block Grants/Entitlement Grants	14.218	B-(18)-MC-31-0002	430,000	1,630,375
Community Development Block Grants/Entitlement Grants	14.218		-	114,719
Subtotal for CFDA 14.218 - CDBG/Entitlement Grants Program Cluster			<u>832,200</u>	<u>3,852,141</u>
Community Development Block Grants/State-Administered Small Cities Program:				
Neighborhood Stabilization Program - 3	14.228	B-11-MN-31-0001	-	34,231
Neighborhood Stabilization Program - 3	14.228		-	21,756
Passed through Nebraska Department of Economic Development:				
Neighborhood Stabilization Program	14.228	0910S23	719	6,804
Subtotal for CFDA 14.228			<u>719</u>	<u>62,791</u>
Emergency Solutions Grants Program:				
Emergency Solutions Program - 2017	14.231	E17MC310001	352,384	380,955
Shelter Plus Care Program:				
Continuum of Care Program - 2017	14.238	NE0039L7D011607	138,656	148,005
HOME Investment Partnerships Program:				
HOME Investment Partnership Program	14.239	M-14-DC-31-0203	553,127	553,127
HOME Investment Partnership Program	14.239	M-15-DC-31-0203	553,904	858,464
HOME Investment Partnership Program	14.239	M-16-DC-31-0203	36,941	835,314
HOME Investment Partnership Program	14.239	M-17-DC-31-0203	-	220,684
HOME Investment Partnership Program	14.239	M-18-DC-31-0203	-	281,408
HOME Investment Partnership Program	14.239		-	425,641
Subtotal for CFDA 14.239			<u>1,143,972</u>	<u>3,174,638</u>
Fair Housing Assistance Program State and Local Program:				
Fair Housing Assistance Program - 2010	14.401	FF207K107008	18,651	18,851
Fair Housing Assistance Program - 2014	14.401	FF207K147008	-	22
Fair Housing Assistance Program - 2015	14.401	FF207K157009	-	35,002
Fair Housing Assistance Program - 2016	14.401	FF207K167008	-	744
Fair Housing Assistance Program - 2016	14.401	FF207K167008	1,343	10,831
Fair Housing Assistance Program - 2017	14.401	FF207K177008	-	56,500
Subtotal for CFDA 14.401			<u>19,994</u>	<u>121,950</u>
Lead Hazard Reduction Demonstration Grant Program:				
2015 Lead Hazard Reduction Demonstration	14.905	NELHD0278-15	154,042	936,688
Total U.S. Department of Housing and Urban Development			<u>2,641,967</u>	<u>8,677,168</u>
U.S. Department of Interior:				
Historic Preservation Fund Grants-in-Aid Program:				
Passed through State of Nebraska Historical Society:				
Historic Preservation Fund Grants-in-Aid - 2017/18	15.904	2017/18 GRANT	-	36,319
Historic Preservation Fund Grants-in-Aid - 2018/19	15.904	2018/19 GRANT	-	2,026
Subtotal for CFDA 15.904			<u>-</u>	<u>38,345</u>
Total U.S. Department of Interior			<u>-</u>	<u>38,345</u>



City Of Omaha, Nebraska
Schedule of Expenditures of Federal Awards (Continued)
Year Ended December 31, 2018

Federal Grantor/Pass-through Grantor/Program Title or Cluster Title	Federal CFDA Number	Grant Number/ Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Justice:				
Law Enforcement Assistance - Narcotics and Dangerous Drugs - Laboratory Analysis Program:				
DEA - Drug Task Force	16.001		\$ -	29,890
Mini-Grants Program:				
Reimbursements	16.xxx	Task Force Overtime	-	429,309
Violence Against Women Formula Grants:				
Passed through State of Nebraska Commission on Law Enforcement and Criminal Justice:				
NCC VAWA - 2016	16.588	16-VW-0707	74,086	112,685
NCC VAWA - 2017	16.588	17-VW-0711	18,999	63,411
Subtotal for CFDA 16.588			<u>93,085</u>	<u>176,096</u>
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program:				
2016 Improving Criminal Justice Response	16.590	2016-WE-AX-0041	188,042	238,796
Project Safe Neighborhoods Program:				
2016 Project Safe Neighborhoods	16.609	2016-GP-BX-0008	56,240	72,917
Public Safety Partnership and Community Policing Grants:				
2014 COPS Hiring Grant	16.710	2014-UL-WX-0048	-	52,369
2015 COPS Hiring Grant	16.710	2015-UL-WX-0035	-	36,506
2016 COPS Hiring Grant	16.710	2016-UL-WX-0032	-	189,033
Subtotal for CFDA 16.710			<u>-</u>	<u>277,908</u>
Special Data Collections and Statistical Studies Program:				
2016 National Crime Statistics Exchange	16.734	2016-FU-CX-K062	224,097	224,097
Edward Byrne Memorial Justice Assistance Grant Program:				
2015 Justice Assistance (JAG)	16.738	2015-DJ-BX-0270	106,468	129,498
2016 Justice Assistance (JAG)	16.738	2016-DJ-VX-0918	128,446	209,987
2017 Justice Assistance (JAG)	16.738	2017-DJ-BX-0315	-	3,236
Passed through State of Nebraska Commission on Law Enforcement and Criminal Justice:				
Operation Probation Check	16.738	16-DA-0313	-	68,165
Operation Probation Check	16.738	17-DA-0310	-	2,491
Subtotal for CFDA 16.738			<u>234,914</u>	<u>413,377</u>
Criminal and Juvenile Justice and Mental Health Collaboration Program:				
2017 Justice Mental Health Collaboration	16.745	2017-MO-BX-0052	32,222	38,789



City Of Omaha, Nebraska
Schedule of Expenditures of Federal Awards (Continued)
Year Ended December 31, 2018

Federal Grantor/Pass-through Grantor/Program Title or Cluster Title	Federal CFDA Number	Grant Number/ Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
Equitable Sharing Program:				
General Seized Assets	16.922	Justice	\$ -	\$ 975,361
Total U.S. Department of Justice			<u>828,600</u>	<u>2,876,540</u>
U.S. Department of Transportation:				
Highway Planning and Construction Cluster:				
Passed through Omaha-Council Bluffs Metropolitan Area Planning Agency:				
Highway Planning and Construction	20.205	MAPA 18504101201	-	21,097
Highway Planning and Construction	20.205	MAPA 19504101201	-	13,799
Passed through Nebraska Department of Transportation:				
Highway Planning and Construction	20.205	CMAQ-28 (121)	-	903,252
Highway Planning and Construction	20.205	STPC-5011(8)	-	808
Highway Planning and Construction	20.205	MAPA-5009(3)	-	500
Highway Planning and Construction	20.205	BRO-5026(11)	-	584,180
Highway Planning and Construction	20.205	MAPA-28(120)	-	2,160
Highway Planning and Construction	20.205	MAPA-5023(17)	-	121,177
Highway Planning and Construction	20.205	MAPA-28(116)	-	93,577
Highway Planning and Construction	20.205	MAPA-5127(1)	-	1,333,899
Highway Planning and Construction	20.205	SRTS-28(96)	-	3,738
Highway Planning and Construction	20.205	SRTS-28(93)	-	3,680
Highway Planning and Construction	20.205	HSIP-5003(12)	-	480
Highway Planning and Construction	20.205	ENH-5083(7)	-	7,980
Highway Planning and Construction	20.205	STPC-5011(9)	-	524,060
Highway Planning and Construction	20.205	STPC-3811(1)	-	6,160
Highway Planning and Construction	20.205	STPC-3811(2)	-	7,180
Highway Planning and Construction	20.205	HSIP-6-7(180)	-	468,553
Highway Planning and Construction	20.205	MAPA-28(126)	-	94,075
Highway Planning and Construction	20.205	MAPA-5001(17)	-	16,901
Highway Planning and Construction	20.205	MAPA-5003(10)	-	12,649
Highway Planning and Construction	20.205		-	8,520
Highway Planning and Construction	20.205		-	8,820
Highway Planning and Construction	20.205		-	13,927
Subtotal for CFDA 20.205 - Highway Planning and Construction Cluster			<u>-</u>	<u>4,251,172</u>
Highway Safety Cluster:				
State and Community Highway Safety:				
Passed through State of Nebraska Department of Highway Safety:				
State and Community Highway Safety	20.600	18-40	-	142,188
State and Community Highway Safety	20.600	YDYDYL 402-18-12-1-45	-	20,815
State and Community Highway Safety	20.600	Speed OT Enforcement 402-18-33-1-05	-	14,306
State and Community Highway Safety	20.600	Click it Or Ticket 402-18-27-21	-	18,414
State and Community Highway Safety	20.600	Alcohol OT Enforcement 402-18-12-1-07	-	15,628
Subtotal for CFDA 20.600			<u>-</u>	<u>211,351</u>
Occupant Protection Incentive Grants:				
Passed through State of Nebraska Department of Highway Safety:				
Occupant Protection Incentive Grants	20.602	IPTM Motorcycle Crash 402-18-25-06	-	2,670
National Priority Safety Programs:				
Passed through State of Nebraska Department of Highway Safety:				
National Priority Safety Programs	20.616	YDYDYL NOHS 2018-3	-	21,850
National Priority Safety Programs	20.616	YDYDYL 405d-19-05-1-15	-	18,438
National Priority Safety Programs	20.616	Speed OT Enforcement 405e-18-02-01	-	15,721
National Priority Safety Programs	20.616	Click it Or Ticket 405b-18-14-12	-	9,751
National Priority Safety Programs	20.616	Click it Or Ticket 405b-19-14-11	-	14,136
National Priority Safety Programs	20.616	Traffic Training - DRE	-	3,033
Subtotal for CFDA 20.616			<u>-</u>	<u>82,929</u>
Subtotal for Highway Safety Cluster			<u>-</u>	<u>296,950</u>
Total U.S. Department of Transportation			<u>-</u>	<u>4,548,122</u>



City Of Omaha, Nebraska

Schedule of Expenditures of Federal Awards (Continued)

Year Ended December 31, 2018

Federal Grantor/Pass-through Grantor/Program Title or Cluster Title	Federal CFDA Number	Grant Number/ Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Treasury Equitable Sharing Program: General Seized Assets	21.016	Treasury	\$ -	\$ 222,530
Total U.S. Department of Justice			-	222,530
U.S. Environmental Protection Agency: Superfund State Political Subdivision, and Indian Tribe Site - Specific Cooperation Agreements: 2015 EPA Lead Soil	66.802	V-97748601-0	758,438	3,089,916
Total U.S. Environmental Protection Agency			758,438	3,089,916
U.S. Department of Health and Human Services: National Center for Injury Prevention and Control Program: Reimbursements	93.136	DHHS 2018-NVDRS	-	3,989
Total U.S. Department of Health and Human Services			-	3,989
Executive Office of the President: High Intensity Drug Trafficking Areas Program: High Intensity Drug Trafficking Areas Program - METRO/COOR #17 High Intensity Drug Trafficking Areas Program - METRO #18	95.001 95.001	G17MW0008A G18MW0008A	- -	227,187 157,349
Subtotal for CFDA 95.001			-	384,536
Total Executive Office of the President			-	384,536
U.S. Department of Homeland Security: Mini-Grants Program: Reimbursements Reimbursements	97.xxx 97.xxx	Project Extra Mile NTIA Training	- -	18,291 4,574
Subtotal for CFDA 97.xxx			-	22,865
Disaster Grants - Public Assistance (Presidentially Declared Disasters) Program: Passed through Nebraska Emergency Management Agency: DR 4325; 85% Debris Removal DR 4325; 80% Debris Removal DR 4325; 75% Debris Removal DR 4325; Compost Building	97.036 97.036 97.036 97.036	PW 56 PW 57 PW 58 PW 73	- - - -	126,884 42,414 10,642 75,000
Subtotal for CFDA 97.036			-	254,940
Assistance to Firefighters Grant Program: Assistance to Firefighters Grant Assistance to Firefighters Grant Assistance to Firefighters Grant	97.044 97.044 97.044	EMW-2014-FP-00935 EMW-2016-FO-06996 EMW-2016-FP-00807	- - -	1,528 437,501 104,701
Subtotal for CFDA 97.044			-	543,730
Homeland Security Grant Program: Passed through Nebraska Emergency Management Agency: 2015 State Homeland Security Program 2016 State Homeland Security Program 2017 State Homeland Security Program	97.067 97.067 97.067	EMW-2015-SS-00079 EMW-2016-SS-00084 EMW-2017-SS-00020	17,000 35,840 -	171,562 180,172 153,296
Subtotal for CFDA 97.067			52,840	505,030
National Explosives Detection Canine Team Program: Passed through Transportation and Security Administration: National Explosives Detection Canine Team Program	97.072	HST02-15-NCP458	-	202,000
Staffing for Adequate Fire and Emergency Response Program: 2016 SAFER Grant	97.083	EMW-2016-FH-00666	-	399,274
Total Department of Homeland Security			52,840	1,927,839
Total expenditures of federal awards			\$ 4,281,845	\$ 21,768,985



City Of Omaha, Nebraska
Notes to Schedule of Expenditures of Federal Awards
Year Ended December 31, 2018

Note 1: Reporting Entity

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") presents the activity of all federal financial award programs of the City of Omaha, Nebraska (the "City") for the year ended December 31, 2018. The City's basic financial statements include the operations of Heartland Workforce Solutions (HWS), a discretely presented component unit, which received approximately \$2,864,000 in Federal awards which is not included in the City's schedule of expenditures of federal awards for the year ended December 31, 2018. The City's reporting entity is defined in Note 1 to the City's basic financial statements. For the purposes of the schedule, federal awards include grants, contracts, loans, and loan guarantee agreements entered into directly between the City and agencies and departments of the federal government or passed through other government agencies or other organizations. 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). Because this Schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, change in net position or cash flows, where applicable, of the City of Omaha, Nebraska.

Note 2: Basis of Accounting

Expenditures reported in the schedule are on the accrual basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87 or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown in the Schedule, if any, represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The City has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

Note 3: Outstanding Loan Principal Balances

The federal loan programs listed subsequently are administered directly by the City, and balances and transactions relating to these programs are included in the City's basic financial statements. Loans outstanding at the beginning of the year and loans made during the year are included in the federal expenditures presented in the Schedule. The balance of loans outstanding at December 2018 consists of:

CFDA Number	Program Name	Outstanding Balance at December 31, 2018
14.218	Community Development Block Grant	\$ 108,159
14.228	Neighborhood Stabilization Program	20,820
14.239	HOME Investment Partnership Program	321,355

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**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***

Independent Auditor's Report

The Honorable Mayor
and Members of the City Council
City of Omaha, Nebraska

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 Omaha, Nebraska (the City), as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated June 28, 2019. Our report includes a reference to other auditors who audited Metropolitan Entertainment & Convention Authority (MECA) and Heartland Workforce Solutions, Inc. 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. Our report also contained an "Emphasis of Matter" paragraph regarding a change in accounting principles.

Internal Control over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the 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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

BKD, LLP

Omaha, Nebraska
June 28, 2019

**Report on Compliance for Each Major Federal Program;
Report on Internal Control over Compliance; and
Report on Schedule of Expenditures Required by the Uniform Guidance**

Independent Auditor's Report

The Honorable Mayor
and Members of the City Council
City of Omaha, Nebraska

Report on Compliance for Each Major Federal Program

We have audited the City of Omaha'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 December 31, 2018. 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 as of June 30, 2018 of Heartland Workforce Solutions (HWS), a discretely presented component unit, which received approximately \$2,864,000 in federal awards which are not included in the City's schedule of expenditures of federal awards for the year ended December 31, 2018. Our audit, described below, did not include the operations of HWS because the component unit engaged other auditors to perform an audit in accordance with the Uniform Guidance.

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 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 Omaha 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, 2018.

Report on Internal Control over Compliance

Management of the City of Omaha 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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. 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 Omaha, Nebraska as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated June 28, 2019, which contained unmodified opinions on those financial statements and an "Emphasis of Matter" paragraph regarding a change in accounting principles. 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 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 basic 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.

BKD, LLP

Omaha, Nebraska
August 7, 2019



City of Omaha, Nebraska
Schedule of Findings and Questioned Costs
Year Ended December 31, 2018

Summary of Auditor's Results

Financial Statements

1. The type of report the auditor issued on whether the financial statements audited were prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) was:

- Unmodified Qualified Adverse Disclaimer

2. The independent auditor's report on internal control over financial reporting disclosed:

Significant deficiency(ies)?

- Yes None Reported

Material weakness(es)?

- Yes No

3. Noncompliance considered material to the financial statements was disclosed by the audit?

- Yes No

Federal Awards

4. The independent auditor's report on internal control over compliance for major federal awards programs disclosed:

Significant deficiency(ies)?

- Yes None Reported

Material weakness(es)?

- Yes No

5. The opinion expressed in the independent auditor's report on compliance for major federal awards was:

- Unmodified Qualified Adverse Disclaimer

6. The audit disclosed findings required to be reported by 2 CFR 200.516(a)?

- Yes No



City of Omaha, Nebraska
Schedule of Findings and Questioned Costs
Year Ended December 31, 2018

7. The City's major programs were:

<u>Cluster/Program</u>	<u>CFDA Number</u>
Community Development Block Grants/Entitlement Grants Cluster	14.218
Lead Hazard Reduction Demonstration Grant Program	14.905
Equitable Sharing Program	16.922
Highway Planning and Construction Cluster	20.205

8. The threshold used to distinguish between Type A and Type B programs was \$750,000.

9. The Organization qualified as a low-risk auditee? Yes No



City of Omaha, Nebraska
Schedule of Findings and Questioned Costs - Continued
Year Ended December 31, 2018

Findings Required to be Reported by *Government Auditing Standards*

Reference Number	Finding
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No matters are reportable.



City of Omaha, Nebraska
Schedule of Findings and Questioned Costs - Continued
Year Ended December 31, 2018

Findings Required to be Reported by the Uniform Guidance

Reference Number	Finding
	No matters are reportable.



City of Omaha, Nebraska
Summary Schedule of Prior Audit Findings
Year Ended December 31, 2018

Reference Number	Summary of Finding	Status
2017-001	<i>Finding</i> – The preparation of the City’s financial statements required proposed adjusting journal entries for proper financial statement presentation.	Corrected
2017-002	<i>Finding</i> – The Schedule of Expenditures of Federal Awards originally reported did not include all federal expenditures.	Corrected