



# CITY OF MANTECA

FINANCE DEPARTMENT

March 14, 2024

Ms. Amy Meyer  
Maze and Associates  
Certified Public Accountants  
3478 Buskirk Avenue, Suite 215  
Pleasant Hill, CA 94523

Dear Amy,

We are providing this letter in connection with your audit of major federal award programs as listed in the Single Audit Report for the year ended June 30, 2021. This letter is supplemental to other representations provided to you in connection with your audit of the financials statements of the City of Manteca. The representations in our previous letter dated August 2, 2023 remain unchanged. We are providing these additional representations to you as of the date of this letter.

With respect to federal award programs, we confirm the following representations made to you during your audit:

1. Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the Single Audit Report that would require adjustment to or disclosure in the schedule of findings and questioned costs.
2. We have provided you with access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the Single Audit Report, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters and all audit or relevant monitoring reports, if any, received from funding sources.
3. All material transactions have been recorded in the accounting records and are reflected in the schedule of expenditures of federal awards.
4. As part of your audit, you assisted with the preparation of the schedule of expenditures of federal awards and related notes and the data collection form. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses the suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for the schedule of expenditures of federal awards and related notes and the data collection form.
5. We are responsible for understanding and complying with and have complied with the requirements of Title 2 *U.S. Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*



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(Uniform Guidance), including requirements relating to preparation of the schedule of expenditures of federal awards (SEFA).

6. We acknowledge our responsibility for presenting the SEFA and related notes in accordance with the requirements of the Uniform Guidance, and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance. The methods of measurement or presentation of the SEFA have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the SEFA.
7. If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issue the SEFA and the auditor's report thereon.
8. We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance compliance audit, and have included in the SEFA, expenditures made during the audit period for all awards provided by federal agencies in the form of federal awards, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
9. We are responsible for understanding and complying with, and have complied with, the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program.
10. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended.
11. We have made available to you all federal awards (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relevant to federal programs and related activities.
12. We have received no requests from a federal agency to audit one or more specific programs as a major program.
13. We have complied with the direct and material compliance requirements (except for noncompliance disclosed to you), including when applicable, those set forth in the *OMB Compliance Supplement* (including its Addendum), relating to federal awards and confirm that there were no amounts questioned and no known noncompliance with the direct and material compliance requirements of federal awards.



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14. We have disclosed any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
15. We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
16. Amounts claimed or used for matching were determined in accordance with relevant guidelines in the Uniform Guidance (2 CFR part 200, subpart E).
17. We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
18. We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
19. We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
20. There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditor's report.
21. No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material weaknesses in internal control over compliance, subsequent to the period covered by the auditor's report.
22. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.
23. The copies of federal program financial reports provided to you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
24. We have charged costs to federal awards in accordance with applicable cost principles.
25. We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance, and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.



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26. We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.
27. We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.
28. We are responsible for taking corrective action on each audit finding of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance.



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Signed: [Signature]

Signed: [Signature]

Title: City Manager

Title: Finance Director

Department of Housing and Urban Development – Community Development Block Grant  
(AL #14.218):

Signed: [Signature]

Title: Assistant City Manager

Department of Treasury – Coronavirus Relief Fund Program  
(AL #21.019):

Signed: [Signature]

Title: Deputy Director of Finance