



November 26, 2019

City of Lakewood  
5050 Clark Avenue,  
City of Lakewood, CA 90712

A Single Audit is required under Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (“CFR”) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the “Uniform Guidance”), when a recipient has expended federal awards of \$750,000 or more during the recipient’s fiscal year. The Uniform Guidance defines federal awards as “Federal financial assistance and Federal cost-reimbursement contracts that non-federal entities receive directly from Federal awarding agencies or indirectly from pass-through entities.”

For the year ended June 30, 2019, the total expenditures of federal awards expended was under \$750,000 based on the Schedule of Expenditures of Federal Awards provided by the City. 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 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 financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America.

Based on the information provided, we concluded that a Single Audit was not required under the Uniform Guidance for the year ended June 30, 2019.

Should you have any questions, please do not hesitate to contact us. Thank you.

Very truly yours,

A handwritten signature in black ink that reads 'The Pun Group, LLP'. The signature is written in a cursive, flowing style.

Santa Ana, California