



SINGLE AUDIT ADDENDUM LETTER – JUNE 30, 2011

February 10, 2012

To the Honorable Mayor and Council Members
of the City of Reno
Reno, Nevada

Members of the Council:

We have audited the financial statements of the City of Reno as of and for the year ended June 30, 2011 and have issued our report thereon dated December 29, 2011. Subsequent to the issuance of our report, we received notice from the City of Reno that the federal expenditures for a U.S. Department of Transportation grant were not properly identified in the City of Reno’s Single Audit Report for the fiscal year ended June 30, 2011.

The following represents the detail for the federal expenditures for the U.S. Department of Transportation grant that should have been reported on the Schedule of Expenditures of Federal Awards of the City of Reno’s Single Audit Report for the year ended June 30, 2011:

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Disbursements/ Expenditures</u>
<u>U.S. Department of Transportation</u> Passed through Nevada Department of Transportation Highway Planning and Construction	20.205	PR221-10-063	\$ 10,773

The following also represents the changes to the City of Reno’s Schedule of Expenditures of Federal Awards by adding this grant:

	<u>Amounts As Reported on SEFA</u>	<u>Adjustment</u>	<u>Revised Amount to Report on SEFA</u>
Total Expenditures of Federal Awards, Including Loans	\$ 35,317,477	\$ 10,773	\$ 35,328,250
Total Expenditures of Federal Awards, Excluding Loans	\$ 10,537,459	\$ 10,773	\$ 10,548,232

The threshold used to distinguish between Type A and Type B programs changed as indicated:

<u>Threshold As Reported</u>	<u>Threshold As Revised</u>
\$ 316,124	\$ 316,447

In addition two federal program line items included errors denoting the CFDA Number and or Program Title. The items affected are below with the correct CFDA Number and or Program Title:

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>As Reported on SEFA</u>	<u>As Revised on SEFA</u>
Economic Development Initiative – Wells Landscaping	14.264	14.251
Edward Byrne Memorial Formula Grant – FY 09	FY 09	FY 10

Sincerely,



GALLINA LLP
Roseville, California