



**City of Scottsdale, Arizona
Single Audit Report
Year Ended June 30, 2025**

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Single Audit Report
For the Year Ended June 30, 2025

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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***

Honorable Mayor and Members of the City Council
City of Scottsdale, Arizona

We have audited, in accordance with the 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, each major fund, and the aggregate remaining fund information of City of Scottsdale, Arizona, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise City of Scottsdale, Arizona's basic financial statements, and have issued our report thereon dated November 17, 2025. Our report included an emphasis of matter paragraph as to comparability because of the implementation of Governmental Accounting Standards Board Statement No. 101, *Compensated Absences*.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered City of Scottsdale, Arizona'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 City of Scottsdale, Arizona's internal control. Accordingly, we do not express an opinion on the effectiveness of City of Scottsdale, Arizona'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 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 or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether City of Scottsdale, Arizona'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 results 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.

Heinfeld Meech & Co. PC

Heinfeld, Meech & Co., P.C.
Scottsdale, Arizona
November 17, 2025

**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**

Honorable Mayor and Members of the City Council
City of Scottsdale, Arizona

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited City of Scottsdale, Arizona's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of City of Scottsdale, Arizona's major federal programs for the year ended June 30, 2025. City of Scottsdale, Arizona's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, City of Scottsdale, Arizona complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of City of Scottsdale, Arizona and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of City of Scottsdale, Arizona's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to City of Scottsdale, Arizona's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on City of Scottsdale, Arizona's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about City of Scottsdale, Arizona's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding City of Scottsdale, Arizona's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of City of Scottsdale, Arizona's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of City of Scottsdale, Arizona's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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, each major fund, and the aggregate remaining fund information of City of Scottsdale, Arizona as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise City of Scottsdale, Arizona's basic financial statements. We issued our report thereon dated November 17, 2025, which contained unmodified opinions on those basic financial statements. Our audit was performed 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 taken as a whole.

Heinfeld Meech & Co. PC

Heinfeld, Meech & Co., P.C.

Scottsdale, Arizona

January 8, 2026

CITY OF SCOTTSDALE, ARIZONA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2025

Federal Grantor Agency/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Grantor (See Notes)	Federal Grant/ Pass-Through Number	FY 24/25 Expenditures	Payments to Subrecipients	Total FY24/25 Expenditures
Department of Housing and Urban Development						
CDBG - Entitlement/Special Purpose Grants Cluster:						
Assistant Secretary for Community Planning and Development: Community Development Block Grants/Entitlement Grants	14.218	N/A	B-18-MC-040503	\$ 24,449	\$ -	\$ 24,449
Assistant Secretary for Community Planning and Development: Community Development Block Grants/Entitlement Grants	14.218	N/A	B-19-MC-04-0503	123,117	-	123,117
Assistant Secretary for Community Planning and Development: Community Development Block Grants/Entitlement Grants	14.218	N/A	B-20-MC-04-0503	41,950	-	41,950
Assistant Secretary for Community Planning and Development: Community Development Block Grants/Entitlement Grants	14.218	N/A	B-21-MC-04-0503	254,281	-	254,281
Assistant Secretary for Community Planning and Development: Community Development Block Grants/Entitlement Grants	14.218	N/A	B-22-MC-04-0503	38,171	-	38,171
Assistant Secretary for Community Planning and Development: Community Development Block Grants/Entitlement Grants	14.218	N/A	B-23-MC-04-0503	109,346	20,263	129,609
Assistant Secretary for Community Planning and Development: Community Development Block Grants/Entitlement Grants	14.218	N/A	B-24-MC-04-0503	688,788	99,177	787,965
COVID-19 - Assistant Secretary for Community Planning and Development: Community Development Block Grants/Entitlement Grants	14.218	N/A	B-20-MW-04-0503	748,462	119,941	868,403
Total CDBG - Entitlement/Special Purpose Grants Cluster:				2,028,564	239,381	2,267,945
Assistant Secretary for Community Planning and Development: Home Investment Partnerships Program						
Assistant Secretary for Community Planning and Development: Home Investment Partnerships Program	14.239	MCHSD	M-18-DC-04-0227	1,105	-	1,105
Assistant Secretary for Community Planning and Development: Home Investment Partnerships Program	14.239	MCHSD	M-19-DC-04-0227	18,257	-	18,257
Assistant Secretary for Community Planning and Development: Home Investment Partnerships Program	14.239	MCHSD	M-20-DC-04-0227	10,666	-	10,666
Assistant Secretary for Community Planning and Development: Home Investment Partnerships Program	14.239	MCHSD	M-21-DC-04-0227	19,098	-	19,098
Assistant Secretary for Community Planning and Development: Home Investment Partnerships Program	14.239	MCHSD	M-22-DC-04-0227	182,976	-	182,976
Assistant Secretary for Community Planning and Development: Home Investment Partnerships Program	14.239	MCHSD	M-23-DC-04-0227	21,974	-	21,974
				254,076	-	254,076
Housing Voucher Cluster:						
Assistant Secretary for Public and Indian Housing: Section 8 Housing Choice Vouchers	14.871	N/A	AZ032AF	582,330	-	582,330
Assistant Secretary for Public and Indian Housing: Section 8 Housing Choice Vouchers	14.871	N/A	AZ032VO	8,949,708	-	8,949,708
Total Housing Voucher Cluster:				9,532,038	-	9,532,038
Assistant Secretary for Public and Indian Housing: Family Self-Sufficiency Program						
Assistant Secretary for Public and Indian Housing: Family Self-Sufficiency Program	14.896	N/A	FSS23AZ5346-01-01	39,173	-	39,173
Assistant Secretary for Public and Indian Housing: Family Self-Sufficiency Program	14.896	N/A	FSS25AZ5882-01-00	50,336	-	50,336
				89,509	-	89,509
Total Department of Housing and Urban Development				\$ 11,904,187	\$ 239,381	\$ 12,143,568
Department of the Interior						
Bureau of Reclamation: Reclamation States Emergency Drought Relief	15.514	N/A	R21AP10362-00	\$ 848	\$ -	\$ 848
Total Department of the Interior				\$ 848	\$ -	\$ 848
Department of Justice						
Office of Justice Programs: Edward Byrne Memorial Justice Assistance Grant Program	16.738	N/A	15PBJA-23-GG-03080-JAGX	\$ 41,632	\$ -	\$ 41,632
OJP Bureau Of Justice Assistance: DNA Backlog Reduction Program	16.741	N/A	15PBJA-22-GG-01598-DNAX	38,440	-	38,440
OJP Bureau Of Justice Assistance: DNA Backlog Reduction Program	16.741	N/A	15PBJA-23-GG-01214-DNAX	107,107	-	107,107
				145,547	-	145,547
OJP Bureau Of Justice Assistance: Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	ACJC	CV-23-24-006	11,306	-	11,306

CITY OF SCOTTSDALE, ARIZONA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2025

Federal Grantor Agency/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Grantor (See Notes)	Federal Grant/ Pass-Through Number	FY 24/25 Expenditures	Payments to Subrecipients	Total FY24/25 Expenditures
OJP Bureau Of Justice Assistance: Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	ACJC	CV-24-25-006	15,798 27,104	-	15,798 27,104
Criminal Division: Equitable Sharing Program	16.922	MCACAAR	N/A	254,002	-	254,002
Total Department of Justice				\$ 468,285	\$ -	\$ 468,285
Department of Transportation						
Federal Aviation Administration: Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airports Programs	20.106	N/A	3-04-0032-046-2023	\$ 275,418	\$ -	\$ 275,418
Federal Aviation Administration: Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airports Programs	20.106	N/A	3-04-0032-047-2024	382,193	-	382,193
Federal Aviation Administration: Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airports Programs	20.106	N/A	3-04-0032-048-2024	698,839 1,356,450	-	698,839 1,356,450
Federal Highway Administration: Highway Planning and Construction	20.205	ADOT	SCT-0(235)D	2,592,665	-	2,592,665
Federal Highway Administration: Highway Planning and Construction	20.205	ADOT	SCT-0(236)D	2,505,692	-	2,505,692
Federal Highway Administration: Highway Planning and Construction	20.205	ADOT	SCT-0(238)D	78	-	78
Federal Highway Administration: Highway Planning and Construction	20.205	ADOT	SCT-0(241)D	3,681	-	3,681
Federal Highway Administration: Highway Planning and Construction	20.205	ADOT	SCT-0(242)D	65 5,102,181	-	65 5,102,181
Federal Transit Cluster:						
Federal Transit Administration: Federal Transit Formula Grants	20.507	COP	AZ-2024-028-00	518,278 518,278	-	518,278 518,278
Highway Safety Cluster:						
National Highway Traffic Safety Administration: State and Community Highway Safety	20.600	GOHS	2024-AL-031	4,221	-	4,221
National Highway Traffic Safety Administration: State and Community Highway Safety	20.600	GOHS	2024-PTS-059	28,948	-	28,948
National Highway Traffic Safety Administration: State and Community Highway Safety	20.600	GOHS	2025-PTS-057	29,077	-	29,077
National Highway Traffic Safety Administration: National Priority Safety Programs	20.616	GOHS	2024-405d-038	26,010	-	26,010
National Highway Traffic Safety Administration: National Priority Safety Programs	20.616	GOHS	2024-405g-007	31,704	-	31,704
National Highway Traffic Safety Administration: National Priority Safety Programs	20.616	GOHS	2025-405b-502	6,000	-	6,000
National Highway Traffic Safety Administration: National Priority Safety Programs	20.616	GOHS	2025-405d-039	81,970	-	81,970
National Highway Traffic Safety Administration: National Priority Safety Programs	20.616	GOHS	2025-405g-011	24,707	-	24,707
Total Highway Safety Cluster:				232,637	-	232,637
Total Department of Transportation				\$ 7,209,546	\$ -	\$ 7,209,546
Department of the Treasury						
Department of the Treasury: Equitable Sharing	21.016	MCACAAR	N/A	\$ 15,000	\$ -	\$ 15,000
COVID-19 Departmental Offices: Coronavirus State and Local Fiscal Recovery Funds	21.027	MCHSD	C-22-22-117-X-03	177,257	-	177,257
COVID-19 Departmental Offices: Coronavirus State and Local Fiscal Recovery Funds	21.027	MCHSD	C-22-22-117-X-04	13,777	-	13,777
COVID-19 Departmental Offices: Coronavirus State and Local Fiscal Recovery Funds	21.027	MCHSD	C-22-23-083-X-00	200,000	-	200,000
COVID-19 Departmental Offices: Coronavirus State and Local Fiscal Recovery Funds	21.027	ACFAN	GR-ARPA-ACFAN-090122-01	28,219	-	28,219
COVID-19 Departmental Offices: Coronavirus State and Local Fiscal Recovery Funds	21.027	WIFA	WC1-046-2023	111,325	-	111,325
COVID-19 Departmental Offices: Coronavirus State and Local Fiscal Recovery Funds	21.027	WIFA	WC4-166-2024	257,769	-	257,769

CITY OF SCOTTSDALE, ARIZONA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2025

Federal Grantor Agency/Pass-Through Grantor/ Program Title	Federal Assistance Listing Number	Pass- Through Grantor (See Notes)	Federal Grant/ Pass- Through Number	FY 24/25 Expenditures	Payments to Subrecipients	Total FY24/25 Expenditures
				788,347	-	788,347
Total Department of the Treasury				\$ 803,347	\$ -	\$ 803,347
Institute of Museum and Library Services						
Grants to States	45.310	ASTA	2023-0010-CAP-08	\$ 1	\$ -	\$ 1
Grants to States	45.310	ASTA	2023-0170-03	7,713	-	7,713
Grants to States	45.310	ASTA	2024-0340-Staff-04	3,000	-	3,000
Total Institute of Museum and Library Services				\$ 10,714	\$ -	\$ 10,714
Department of Health and Human Services						
Centers for Disease Control and Prevention: Activities to Support State, Tribal, Local and Territorial (STLT) Health Dept Response to Public Health or Healthcare Crises	93.391	MCHSD	C-86-24-008-X-00	\$ 51,733	\$ -	\$ 51,733
Administration for Children and Families: Low-Income Home Energy Assistance	93.568	MCHSD	C-22-22-117-X-03	223,118	-	223,118
Administration for Children and Families: Community Services Block Grant	93.569	MCHSD	C-22-22-117-X-03	8,000	-	8,000
Total Department of Health and Human Services				\$ 282,851	\$ -	\$ 282,851
Department of Homeland Security						
Federal Emergency Management Agency: Assistance to Firefighters Grant	97.044	N/A	EMW-2023-FG-00230	\$ 909,091	\$ -	\$ 909,091
Federal Emergency Management Agency: Homeland Security Grant Program	97.067	AZDOHS	230820-01	3,319	-	3,319
Federal Emergency Management Agency: Homeland Security Grant Program	97.067	AZDOHS	230820-02	9,823	-	9,823
Federal Emergency Management Agency: Homeland Security Grant Program	97.067	AZDOHS	230821-01	7,124	-	7,124
Federal Emergency Management Agency: Homeland Security Grant Program	97.067	AZDOHS	230821-02	5,916	-	5,916
Federal Emergency Management Agency: Homeland Security Grant Program	97.067	AZDOHS	240208-01	8,441	-	8,441
Federal Emergency Management Agency: Homeland Security Grant Program	97.067	AZDOHS	240209-01	10,000	-	10,000
Federal Emergency Management Agency: Homeland Security Grant Program	97.067	AZDOHS	240209-02	49,147	-	49,147
Federal Emergency Management Agency: Homeland Security Grant Program	97.067	AZDOHS	240819-01	2,100	-	2,100
Federal Emergency Management Agency: Homeland Security Grant Program	97.067	AZDOHS	240819-02	21,000	-	21,000
Federal Emergency Management Agency: Homeland Security Grant Program	97.067	AZDOHS	240820-01	32,832	-	32,832
Federal Emergency Management Agency: Homeland Security Grant Program	97.067	AZDOHS	240820-02	10,125	-	10,125
				159,827	-	159,827
Countering Weapons of Mass Destruction: Securing the Cities Program	97.106	MCDEM	2024-171-COS	21,063	-	21,063
Total Department of Homeland Security				\$ 1,089,981	\$ -	\$ 1,089,981
TOTAL EXPENDITURES OF FEDERAL AWARDS				\$ 21,769,759	\$ 239,381	\$ 22,009,140

(See Notes to Schedule of Expenditures of Federal Awards)

CITY OF SCOTTSDALE, ARIZONA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2025

1. BASIS OF ACCOUNTING

The Schedule of Expenditures of Federal Awards includes the federal grant activity of the City of Scottsdale, Arizona (City) and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with requirements of Title 2 of the *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. Federal awards provided to sub-recipients are treated as expenditures when paid to the sub-recipient.

2. THE REPORTING ENTITY

The City, for purposes of the Schedule of Expenditures of Federal Awards, includes all the funds of the primary government as defined by Government Accounting Standards Board (GASB).

The City administers certain federal financial assistance programs through sub-recipients. Those sub-recipients are not considered part of the City reporting entity.

3. PASS-THROUGH GRANTOR'S REFERENCE

The City receives certain federal awards passed through the following non-Federal agencies:

ACFAN	Arizona Child & Family Advocacy Network
ACJC	Arizona Criminal Justice Commission
ADOT	Arizona Department of Transportation
ASTA	Arizona Secretary of State
AZDOHS	Arizona Department of Homeland Security
COP	City of Phoenix
GOHS	Governor's Office of Highway Safety
MCACAAR	Maricopa County Arizona, County Attorney's Office
MCDEM	Maricopa County Department of Emergency Management
MCHSD	Maricopa County Human Services Department
WIFA	Water Infrastructure Finance Authority of Arizona

4. INDIRECT COST RATE

The City has not elected to use the 15-percent de minimis indirect cost rate allowed under the Uniform Guidance.

City of Scottsdale, Arizona
Schedule of Findings and Questioned Costs
Year Ended June 30, 2025

Summary of Auditor's Results:

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Significant deficiency(ies) identified: No
- Material weakness(es) identified: No

Noncompliance material to financial statements noted: No

Federal Awards

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

Internal control over major programs:

- Significant deficiency(ies) identified: No
- Material weakness(es) identified: No

Any audit findings disclosed that are required to be reported in accordance with §200.516 of Uniform Guidance: No

Identification of major programs:

Assistance Listing Numbers

14.871

20.106

20.205

21.027

97.044

Name of Federal Programs or Clusters

Housing Voucher Cluster

Airport Improvement Program, Infrastructure

Investment and Jobs Act Programs, and

COVID-19 Airport Programs

Highway Planning and Construction

Coronavirus State and Local Fiscal Recovery Funds

Assistance to Firefighters Grant

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee: No

Findings Related to Financial Statements Reported in Accordance with *Government Auditing Standards*: No

Findings and Questioned Costs Related to Federal Awards: No

Summary Schedule of Prior Audit Findings required to be reported: No