



Jane Chu, Chairman
Winona Varnon, Deputy Chairman
National Endowment for the Arts
400 7th St, SW
Washington, DC 20506

April 5, 2016

Audit Report No. SA-16-02

We have completed our desk review of this Single Audit report of the City of Coral Gables, Florida, a grantee of the National Endowment for the Arts, prepared by RSM US LLP, for the fiscal year ending September 30, 2015. The audit report, issued on March 8, 2016, covers the grantee's Fiscal Year 2015 Financial Statements and other audit requirements related to OMB Circular A-133 (now 2 CFR 200, Subpart F) as prepared by the independent auditors. The report covered the grantee's internal controls over financial reporting; and on the tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters for each major federal program, respectively, but did not provide an opinion on internal control over financial reporting or on compliance. But the report provided an opinion that the City of Coral Gables complied in all material respects, with the types of compliance requirements that could have a material effect on its major federal programs.

Our review of this report was limited to an examination of the audit that was forwarded to the National Endowment for the Arts from the City of Coral Gables on April 5, 2016. We did not examine the related audit documentation to evaluate the adequacy of the audit work performed. We found that the audit report generally meets the Federal reporting requirements.

The audit of the grantee, the City of Coral Gables, includes one NEA grant: Civic Arts Monuments 12-6200-7027 with total expenditures during Fiscal 2015 of \$24,000.

The opinion of RSM US LLP, is that the financial statements present fairly, in all material respects, the financial position of the grantee as of September 30, 2015 based upon the underlying documentation provided by the grantee. However, such quality of the underlying documentation used to prepare the financial statement is the responsibility of management, subject to additional auditing procedures. In other words, RMS US LLP is not attesting to the veracity and propriety of the individual grant expenditures.

In summary, we are reporting to you that the independent auditor issued unmodified (clean) opinions of the grantee's financial statement and internal controls over financial reporting; and of federal awards compliance requirements, without material weaknesses. There are no findings relating to the Financial Statements, nor any findings or questioned costs relating to federal awards.

Transmission of this report is for your information to assist in providing effective grant monitoring, and for future grant consideration of this grantee.

Michael J. Binder
Acting Inspector General