

CITY OF RAPID CITY

**SCHEDULE OF FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2022**

A. SUMMARY OF AUDIT RESULTS

1. The Independent Auditor's Report expresses an unmodified opinion on the financial statements of the City.
2. Material weaknesses and a significant deficiency disclosed during the audit of the financial statements are reported in the 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*.
3. No instances of noncompliance material to the financial statements of the City were disclosed during the audit.
4. A material weakness was disclosed during the audit of the major federal award program and is reported in the Independent Auditor's Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance.
5. The auditor's report on compliance for the major federal award programs for the City expresses an unmodified opinion.
6. Audit findings relative to the major federal award programs for the City are reported in Part C of this schedule.
7. The programs tested as major programs (or cluster) for 2022 were the Airport Improvement Program (Assistance Listing #20.106), Community Development Block Grant (Assistance Listing #14.225 and #14.218), and Coronavirus State and Local Fiscal Recovery Funds (Assistance Listing #21.027).
8. The threshold for distinguishing type A and B programs was \$750,000.
9. The City was not determined to be a low risk auditee.