

**Mr. Ryan Schroeder
City Manager
City of West St. Paul
1616 Humboldt Avenue
West St. Paul, MN 55118**

Edina
5201 Eden Avenue, Suite 250
Edina, Minnesota 55436
Office: 952.835.9090

Re: Coronavirus Relief Fund Eligibility

July 22, 2020

Dear Mr. Schroeder,

Due to the amount of funding expected to be received by the City of West St. Paul (the City) under the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) through the Coronavirus Relief Fund (CRF), we, the City's Auditors, are expected to be engaged to complete a Single Audit under the Uniform Guidance. CRF funding is subject to the following requirements in the Uniform Guidance (2 C.F.R. Part 200): 2 C.F.R. § 200.303 regarding internal controls, 2 C.F.R. § 200.330 through § 200.332 regarding subrecipient monitoring and management, and subpart F regarding audit requirements. One facet of the single audit will involve testing the eligibility of costs reimbursed with CRF funding.

To prepare for our upcoming Single Audit testing, We have reviewed the guidance set forth in section 601(d) of the Social Security Act, as added by section 5001 of the CARES Act, the Treasury's Coronavirus Relief Fund Guidance for State, Territorial, Local, and Tribal Governments, dated April 22, 2020 and the most recently updated Coronavirus Relief Fund Frequently Asked Questions supplement dated July 8, 2020. We have also reviewed other guidance distributed by the League of Minnesota Cities, the Minnesota Office of Management and Budget and other available resources.

In combination with our review of the above guidance, we have also had discussions with yourself and the City's Finance Director regarding our understanding of the guidelines, and how the guidance available to date will be applied to our Single Audit eligibility testing for costs reimbursed by CRF funding.

Based on our understanding of the guidance to-date, we have found the costs outlined in the attached City **Memo** to be considered eligible for reimbursement. If we become aware of any changes to the eligibility guidelines, we will communicate any updates with the City.

If you have any further items for discussion or additional questions, please contact us at your convenience.

Thank you,



Brad Falteysek
Governmental Services Partner