

**CITY OF WEST ALLIS, WISCONSIN**  
West Allis, Wisconsin

**SINGLE AUDIT**  
For the Year Ended December 31, 2022



CPAs | CONSULTANTS | WEALTH ADVISORS

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**INDEPENDENT AUDITORS' 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**

City Council  
City of West Allis, Wisconsin  
West Allis, Wisconsin

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, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of West Allis, Wisconsin (the City), as and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated July 25, 2023. Our report includes a reference to other auditors who audited the financial statements of the First-Ring Industrial Redevelopment Enterprise, Inc. (FIRE) as described in our report on the City's financial statements. The financial statements of FIRE, a discretely presented component unit of the City were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with FIRE.

***Report on Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the City'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 the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City'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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the City'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.

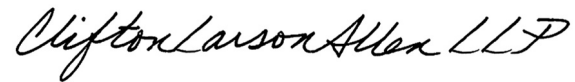
***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the City'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*.

City Council  
City of West Allis, Wisconsin

***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 City'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 City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "CliftonLarsonAllen LLP". The signature is written in a cursive, flowing style.

**CliftonLarsonAllen LLP**

Milwaukee, Wisconsin  
July 25, 2023



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR  
FEDERAL AND STATE PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE, AND  
REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS REQUIRED  
BY THE UNIFORM GUIDANCE AND THE WISCONSIN STATE SINGLE AUDIT GUIDELINES**

City Council  
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**Report on Compliance for Each Major Federal and State Program**

***Qualified and Unmodified Opinions***

We have audited City of West Allis, Wisconsin's (the City) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the Wisconsin *State Single Audit Guidelines* that could have a direct and material effect on each of the City's major federal and state programs for the year ended December 31, 2022. The City's major federal and state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

***Qualified Opinion on Section 8 Housing Choice Voucher Cluster***

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the Section 8 Housing Choice Voucher Cluster for the year ended December 31, 2022.

***Unmodified Opinion on Each of the Other Major Federal Programs***

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal and state programs identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs for the year ended December 31, 2022.

***Basis for Qualified and Unmodified Opinions***

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; 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); and the Wisconsin *State Single Audit Guidelines*. Our responsibilities under those standards and the Uniform Guidance and the Wisconsin *State Single Audit Guidelines* are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City 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 qualified and unmodified opinions on compliance for each major federal and state programs. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

*Matters Giving Rise to Qualified Opinion on Section 8 Housing Choice Voucher Cluster*

As described in the accompanying schedule of findings and questioned costs, the City did not comply with requirements regarding Assistance Listing No. 14.871 Section 8 Housing Choice Voucher Cluster as described in finding numbers 2022-001, 2022-002, and 2022-005 for Special Tests and Provisions.

Compliance with such requirements is necessary, in our opinion, for the City to comply with the requirements applicable to that program.

**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 the City's federal and state programs.

**Auditors' 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 the City'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*, the Uniform Guidance, and the Wisconsin *State Single Audit Guidelines* 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 the City's compliance with the requirements of each major federal and state program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and the Wisconsin *State Single Audit Guidelines* 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 the City'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 the City'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 the Uniform Guidance and the Wisconsin *State Single Audit Guidelines*, but not for the purpose of expressing an opinion on the effectiveness of the City'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.

**Other Matters**

The results of our auditing procedures disclosed other instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and the Wisconsin *State Single Audit Guidelines* and which are described in the accompanying schedule of findings and questioned costs as items 2022-003 and 2022-004. Our opinion on each major federal and state program is not modified with respect to these matters.

*Government Auditing Standards* requires the auditor to perform limited procedures on the City's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

### **Report on Internal Control Over Compliance**

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

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 and state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a 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 and state program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2022-001, 2022-002, and 2022-005 to be material weaknesses.

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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2022-003 and 2022-004 to be significant deficiencies.

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.

*Government Auditing Standards* requires the auditor to perform limited procedures on the City's response to internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

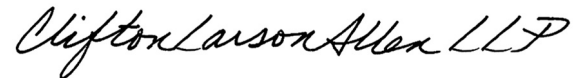
The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and the Wisconsin *State Single Audit Guidelines*. Accordingly, this report is not suitable for any other purpose.

### **Report on Schedule of Expenditures of Federal and State Awards and the DHS Cost Reimbursement Award Schedules Required by the Uniform Guidance and the Wisconsin State Single Audit Guidelines**

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated July 25, 2023, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal and state awards and the DHS Cost Reimbursement Award Schedules are presented for purposes of additional analysis as required by the Uniform Guidance and the Wisconsin *State Single Audit Guidelines* and are 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

City Council  
City of West Allis, Wisconsin

procedures applied in the audit of the basic 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 and state awards and the DHS Cost Reimbursement Award Schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

**CliftonLarsonAllen LLP**

Milwaukee, Wisconsin  
September 21, 2023



**City of West Allis, Wisconsin  
Milwaukee County, Wisconsin**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2022**

Grantor Agency/Federal Program Title	Assistance Listing Number	Pass-Through Agency	Pass-Through Entity Identifying Number	(Accrued) Deferred Revenue 1/1/22	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/22	Total Federal Expenditures	Subrecipient Payment
<b>U.S. DEPARTMENT OF AGRICULTURE</b>								
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	WI Department of Health Services	154710	\$ (258,080)	\$ 915,760	\$ 155,923	\$ 813,603	\$ -
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	WI Department of Health Services	154760	-	27,270	7,985	35,255	-
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	WI Department of Health Services	154746	(8,712)	8,712	-	-	-
<b>Total Supplemental Food Program for Women, Infants, and Children</b>				<b>(266,792)</b>	<b>951,742</b>	<b>163,908</b>	<b>848,858</b>	<b>-</b>
USDA WIC Telehealth Evaluation Collaborative	10.528	WI Department of Health Services	154711	(1,561)	5,604	1,456	5,499	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	WI Department of Health Services	154661	(4,219)	20,299	2,841	18,921	-
SNAP-Farmers Market Token Sales	10.561	WI Department of Health Services	Not Available	-	44,937	(2,981)	41,956	-
<b>Total U.S. Department of Agriculture</b>				<b>(272,572)</b>	<b>1,022,582</b>	<b>165,224</b>	<b>915,234</b>	<b>-</b>
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>								
<i>CDBG Cluster</i>								
Community Development Block Grants	14.218	Direct Program	Not Applicable	\$ (187,245)	\$ 1,103,418	\$ 212,959	\$ 1,129,132	\$ -
<b>Total CDBG Cluster</b>				<b>(187,245)</b>	<b>1,103,418</b>	<b>212,959</b>	<b>1,129,132</b>	<b>-</b>
Community Development Block Grant Coronavirus Funds	14.228	Direct Program	Not Applicable	-	-	323,847	323,847	-
Community Development Block Grant Coronavirus Funds	14.228	Direct Program	Not Applicable	(9,545)	103,212	72,354	166,021	-
<i>Section 8 Cluster</i>								
Section 8 Housing Choice Vouchers	14.871	Direct Program	Not Applicable	-	3,248,384	-	3,252,098	-
Section 8 Management Fees	14.871	Direct Program	Not Applicable	-	432,936	-	419,804	-
Section 8 FSS Escrow Forfeiture Account	14.EFA	Direct Program	Not Applicable	-	2,006	-	74	-
<b>Total Section 8 Cluster</b>				<b>-</b>	<b>3,683,326</b>	<b>-</b>	<b>3,671,976</b>	<b>-</b>
HOME Investment Partnerships Program	14.239	Milwaukee County	Not Available	-	125,096	-	21,398	-
<b>Total U.S. Department of Housing and Urban Development</b>				<b>(196,790)</b>	<b>5,015,052</b>	<b>609,160</b>	<b>5,312,373</b>	<b>-</b>
<b>U.S. DEPARTMENT OF JUSTICE</b>								
Drug Task Force Grant	16.710	Direct Program	Not Applicable	\$ (1,838)	\$ 19,301	\$ 985	\$ 18,448	\$ -
Drug Task Force Grant (MEG Unit)	16.710	Milwaukee County	Not Available	(3,907)	42,257	7,670	46,020	-
Equitable Sharing Program (Police-Asset Forfeiture)	16.922	Direct Program	Not Applicable	-	114,995	-	114,995	-
Byrne Justice Assist Grant	16.738	Milwaukee County	2019-DJ-BX-0622	(20,872)	20,872	-	-	-
OCDETF (OrgCrm Drug TF)	16.001	Milwaukee County	Not Available	-	2,461	-	2,461	-
COPS Anti Heroin Task Force	16.710	Direct Program	Not Applicable	-	2,872	3,286	6,158	-
Bulletproof Vest Partnership Program	16.607	Direct Program	Not Applicable	-	12,886	-	12,886	-
FBI - Milwaukee Area Violent Crime Task Force	16.710	Direct Program	Not Applicable	(591)	9,378	853	9,641	-
Comprehensive Opioid Abuse Site-Based Program (Cardiff Model Grant)	16.754	Direct Program	Not Applicable	(51,960)	312,935	96,597	357,573	-
Coronavirus Emergency Supplemental Funding Program	16.034	Direct Program	Not Applicable	-	8,128	-	8,128	-
Comprehensive Opioid, Stimulant, and Substance Abuse Site-based Program	16.838	Direct Program	Not Applicable	-	94,900	113,090	207,990	-
<b>Total U.S. Department of Justice</b>				<b>(79,168)</b>	<b>640,985</b>	<b>222,481</b>	<b>784,298</b>	<b>-</b>
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>								
Speed Task Force	20.600	WI Department of Transportation	3950982-40-29	\$ -	\$ 23,760	\$ -	\$ 23,760	\$ 12,090
Pedestrian Safety	20.600	WI Department of Transportation	Not Available	-	14,749	-	14,749	-
Child Passenger Safety Seats Grant	20.600	WI Department of Transportation	3950982-20-45	-	-	2,433	2,433	-
Child Passenger Safety Seats Grant	20.600	WI Department of Transportation	3950983-20-45	-	-	1,324	1,324	-
Highway Safety	20.616	-	-	-	-	-	-	-
Alcohol Enforcement Grant	20.616	City of Wauwatosa	3950982-31-10	-	21,765	-	21,765	-
Seatbelt Task Force	20.616	City of West Milwaukee	3950982-25-09	-	11,901	-	11,901	-
<b>Total U.S. Department of Transportation</b>				<b>-</b>	<b>72,174</b>	<b>3,757</b>	<b>75,931</b>	<b>12,090</b>
<b>U.S. DEPARTMENT OF TREASURY</b>								
ARPA COVID Recovery Fund	21.027	WI Department of Health Services	155811	\$ -	\$ 40,767	\$ -	\$ 40,767	\$ -
Safer Communities Across Wisconsin	21.027	WI Department of Administration	None	-	-	34,025	34,025	-
American Rescue Plan	21.027	Direct Program	Not Available	11,480,685	15,470,885	(22,604,188)	4,347,382	-
<b>Total U.S. Department of Treasury</b>				<b>11,480,685</b>	<b>15,511,652</b>	<b>(22,570,163)</b>	<b>4,422,174</b>	<b>-</b>
<b>ENVIRONMENTAL PROTECTION AGENCY</b>								
Brownfield's Assessment and Cleanup Cooperative Agreements	66.818	Direct Program	Not Applicable	\$ -	\$ 4,044	\$ 805	\$ 4,849	\$ -
<b>Total Environmental Protection Agency</b>				<b>-</b>	<b>4,044</b>	<b>805</b>	<b>4,849</b>	<b>-</b>

The notes to the schedules of expenditures of federal and state awards and the settlement of DHS cost reimbursement awards are an integral part of this schedule.

**City of West Allis, Wisconsin  
Milwaukee County, Wisconsin**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2022**

<b>Grantor Agency/Federal Program Title</b>	<b>Assistance Listing Number</b>	<b>Pass-Through Agency</b>	<b>Pass-Through Entity Identifying Number</b>	<b>(Accrued) Deferred Revenue 1/1/22</b>	<b>Cash Received (Refunded)</b>	<b>Accrued (Deferred) Revenue 12/31/22</b>	<b>Total Federal Expenditures</b>	<b>Subrecipient Payment</b>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>								
Public Health Emergency Preparedness	93.069	WI Department of Health Services	155015	\$ (4,065)	\$ 51,692	\$ 6,162	\$ 53,789	\$ -
Public Health Emergency Preparedness	93.069	WI Department of Health Services	155190	(7,576)	17,673	7,286	17,383	-
Public Health Emergency Preparedness	93.069	WI Department of Health Services	155191	-	109	-	109	-
<b>Total Public Health Emergency Preparedness</b>				<b>(11,641)</b>	<b>69,474</b>	<b>13,448</b>	<b>71,281</b>	<b>-</b>
Injury Prevention and Control Research and State and Community Based Programs	93.136	WI Department of Health Services	150216	(4,228)	16,564	7,227	19,563	-
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	WI Department of Health Services	155817	-	-	2,000	2,000	-
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	WI Department of Health Services	155806	(91,241)	156,307	-	65,066	-
<b>Total Epidemiology and Laboratory for Infectious Diseases (ELC)</b>				<b>(91,241)</b>	<b>156,307</b>	<b>2,000</b>	<b>67,066</b>	<b>-</b>
Food and Drug Administration Research	93.103	U.S. Food and Drug Administration	G-T-2010-08963	(2,426)	-	2,900	474	-
Food and Drug Administration Research	93.103	U.S. Food and Drug Administration	G-SP-2010-08972	(129)	-	-	(129)	-
<b>Total Food and Drug Administration Research</b>				<b>(2,555)</b>	<b>-</b>	<b>2,900</b>	<b>345</b>	<b>-</b>
Immunization Cooperative Agreements	93.268	WI Department of Health Services	155020	(2,141)	10,189	3,405	11,453	-
Immunization Cooperative Agreements	93.268	WI Department of Health Services	155809	(13,677)	56,866	1,989	45,178	-
Immunization Cooperative Agreements	93.268	WI Department of Health Services	43500-000040193	-	15,818	34,429	50,247	-
<b>Total Immunization Cooperative Agreements</b>				<b>(15,818)</b>	<b>82,873</b>	<b>39,823</b>	<b>106,878</b>	<b>-</b>
Preventive Health and Health Services Block Grant	93.991	WI Department of Health Services	155800	(212)	5,400	431	5,619	-
Preventive Health and Health Services Block Grant	93.991	WI Department of Health Services	159220	-	8,565	8,904	17,469	-
<b>Total Preventive Health and Health Services Block Grant</b>				<b>(212)</b>	<b>13,965</b>	<b>9,335</b>	<b>23,088</b>	<b>-</b>
Maternal and Child Health Services Block Grant to the States	93.994	WI Department of Health Services	159320	(567)	4,434	4,948	8,815	-
<b>Total Maternal and Child Health Services Block Grant</b>				<b>(567)</b>	<b>4,434</b>	<b>4,948</b>	<b>8,815</b>	<b>-</b>
<b>Total U.S. Department of Health and Human Services</b>				<b>\$ (126,262)</b>	<b>\$ 343,617</b>	<b>\$ 79,681</b>	<b>\$ 297,036</b>	<b>\$ -</b>
<b>U.S. Department of Health and Human Services - CDC</b>								
Cooperative Agreement for Emergency Response: Public Health Crisis Response-2018	93.354	WI Department of Health Services	155812	\$ -	\$ 4,910	\$ 9,435	\$ 14,345	\$ -
<b>Total U.S. Department of Health and Human Services - CDC</b>				<b>\$ -</b>	<b>\$ 4,910</b>	<b>\$ 9,435</b>	<b>\$ 14,345</b>	<b>\$ -</b>
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>								
FEMA COVID Expense Grant	97.036	Direct Program	Not Applicable	\$ -	\$ -	\$ 7,543	\$ 7,543	\$ -
<b>Total U.S. Department of Homeland Security</b>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,543</b>	<b>\$ 7,543</b>	<b>\$ -</b>
<b>EXECUTIVE OFFICE OF THE PRESIDENT</b>								
High Intensity Drug Trafficking Area Problem	95.001	Direct Program	Not Applicable	\$ (392,790)	\$ 2,553,423	\$ 462,438	\$ 2,623,072	\$ -
<b>Total Executive Office of the President</b>				<b>\$ (392,790)</b>	<b>\$ 2,553,423</b>	<b>\$ 462,438</b>	<b>\$ 2,623,072</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>				<b>\$ 10,413,103</b>	<b>\$ 25,168,438</b>	<b>\$ (21,009,638)</b>	<b>\$ 14,456,855</b>	<b>\$ 12,090</b>

The notes to the schedules of expenditures of federal and state awards and the settlement of DHS cost reimbursement awards are an integral part of this schedule.

**City of West Allis, Wisconsin  
Milwaukee County, Wisconsin**

**SCHEDULE OF EXPENDITURES OF STATE AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2022**

Grantor Agency/State Program Title	State I.D. Number	Pass-Through Agency	Pass-Through Entity Identifying Number	(Accrued) Deferred Revenue 1/1/22	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/22	Total State Expenditures	Subrecipient Payment
<b>DEPARTMENT OF NATURAL RESOURCES</b>								
Brownfield Site Assessments								
Site Assessment Grant (6325 W National Ave)	Not Available	Direct Program	SAG FY22-53173	\$ -	\$ -	\$ 25,170	\$ 25,170	\$ -
State Recycling Funds	370.670	Direct Program	N/A	-	253,600	-	253,600	-
<b>Total Department of Natural Resources</b>				<b>\$ -</b>	<b>\$ 253,600</b>	<b>\$ 25,170</b>	<b>\$ 278,770</b>	<b>\$ -</b>
<b>DEPARTMENT OF HEALTH SERVICES</b>								
WIC Farmers' Market	435.154720	Direct Program	154720	\$ (10,284)	\$ 20,568	\$ -	\$ 10,284	\$ -
CONS CONTRACTS CHHD LD	435.157720	Direct Program	157720	(3,276)	10,620	363	7,707	-
Emergency Medical Services Funding Assistance Program (FAP)	435.162000	Direct Program	N/A	-	30,677	(16,868)	13,809	-
<b>Total Department of Health Services</b>				<b>\$ (13,560)</b>	<b>\$ 61,865</b>	<b>\$ (16,505)</b>	<b>\$ 31,800</b>	<b>\$ -</b>
<b>DEPARTMENT OF JUSTICE</b>								
Beat Patrol Grant	505.603	Direct Program	2022-BP-01A-16839	\$ (27,675)	\$ 118,751	\$ 30,359	\$ 121,434	\$ -
T&S FY22 24HR Agency/Officer Recert	Not Available	Direct Program	N/A	-	18,240	-	18,240	-
Drug Trafficking RspnsGrt	Not Available	Direct Program	2022-DT-01-16931	(9,093)	29,068	-	19,975	-
<b>Total Department of Justice</b>				<b>\$ (36,768)</b>	<b>\$ 166,059</b>	<b>\$ 30,359</b>	<b>\$ 159,649</b>	<b>\$ -</b>
<b>MILWAUKEE COUNTY</b>								
PD - State Asset Forfeiture	Not Available	Direct Program	N/A	\$ -	\$ 75	\$ (75)	\$ -	\$ -
<b>Total Milwaukee County</b>				<b>\$ -</b>	<b>\$ 75</b>	<b>\$ (75)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL STATE PROGRAMS</b>				<b>\$ (50,328)</b>	<b>\$ 481,599</b>	<b>\$ 38,949</b>	<b>\$ 470,219</b>	<b>\$ -</b>

The notes to the schedules of expenditures of federal and state awards and the settlement of DHS cost reimbursement awards are an integral part of this schedule.

# City of West Allis, Wisconsin Milwaukee County, Wisconsin

## SETTLEMENT OF DHS COST REIMBURSEMENT AWARDS FOR THE YEAR ENDED DECEMBER 31, 2022

	<b>H22004</b> CARS Profile or PO #: 154710	<b>H22029</b> CARS Profile or PO #: 154760	<b>H21005</b> CARS Profile or PO #: 154711
<b>Award Amount</b>	\$ 879,951.00	\$ 50,890.00	\$ 7,492.00
<b>Award Period</b>	1/1/22 - 12/31/22	1/1/22 - 12/31/22	8/1/21 - 12/31/22
<b>Period of Award within the Audit Period</b>	<u>1/1/22 - 12/31/22</u>	<u>1/1/22 - 12/31/22</u>	<u>1/1/22 - 12/31/22</u>
A. Expenditures reported to DHS or revenue received	\$ 813,603	\$ 35,255	\$ 5,499
B. Total Operating Costs of Award			
1. Employee Salaries and Wages	\$ 543,450	\$ 30,953	\$ 3,976
2. Employee Fringe Benefits (Health, Dental, Life, Retirement)	172,584	762	1,230
3. Payroll Taxes (Social Security)	40,188	2,357	293
4. Rent or Occupancy	17,400	-	-
5. Professional Services	2,251	-	-
6. Employee Travel	82	-	-
7. Conference, Meetings or Education	2,127	-	-
8. Employee Licenses and Dues	2,420	-	-
9. Supplies	13,719	-	-
10. Telephone	4,964	1,165	-
11. Equipment	11,734	-	-
12. Depreciation	-	-	-
13. Utilities	-	-	-
14. Bad Debts	-	-	-
15. Postage and Shipping	922	-	-
16. Insurance	-	-	-
17. Interest	-	-	-
18. Bank Fees and Charges	-	-	-
19. Advertising and Marketing	105	-	-
20. Other	1,656	18	-
B. Total Operating Costs of Awards	<u>813,602</u>	<u>35,255</u>	<u>5,499</u>
C. Less Disallowed Costs	-	-	-
D. Less Program Revenues and Other Offsets to Costs	-	-	-
E. Total Allowable Costs: If the Agency is for Profit, Enter This Number in Figure 10 - Allowable Profit Schedule, Line 1, "Net Allowable Operating Costs" to Calculate Allowable Profit	<u>813,602</u>	<u>35,255</u>	<u>5,499</u>
F. Gain or (Loss) = Line A - Line E	\$ 0	\$ (0)	\$ (0)

The notes to the schedules of expenditures of federal and state awards and the settlement of DHS cost reimbursement awards are an integral part of this schedule.

# City of West Allis, Wisconsin Milwaukee County, Wisconsin

## SETTLEMENT OF DHS COST REIMBURSEMENT AWARDS FOR THE YEAR ENDED DECEMBER 31, 2022

	<b>H22047</b> CARS Profile or PO #: 154661	<b>H23047</b> CARS Profile or PO #: 154661	<b>H22014</b> CARS Profile or PO #: 155015	<b>H23014</b> CARS Profile or PO #: 155015
<b>Award Amount</b>	\$ 23,804.00	\$ 24,280.00	\$ 52,950.00	\$ 52,950.00
<b>Award Period</b>	10/1/21 - 9/30/22	10/1/22 - 9/30/23	7/1/21 - 6/30/22	7/1/22 - 6/30/23
<b>Period of Award within the Audit Period</b>	<u>1/1/22 - 9/30/22</u>	<u>10/1/22 - 12/31/22</u>	<u>1/1/22 - 6/30/22</u>	<u>7/1/22 - 12/31/22</u>
<b>A. Expenditures reported to DHS or revenue received</b>	<u>\$ 14,805</u>	<u>\$ 4,116</u>	<u>\$ 32,077</u>	<u>\$ 21,712</u>
<b>B. Total Operating Costs of Award</b>				
1. Employee Salaries and Wages	\$ 8,129	\$ 2,204	\$ 8,427	\$ 8,471
2. Employee Fringe Benefits (Health, Dental, Life, Retirement)	3,411	554	3,193	3,262
3. Payroll Taxes (Social Security)	584	176	614	618
4. Rent or Occupancy	-	-	-	-
5. Professional Services	-	-	-	-
6. Employee Travel	-	-	-	-
7. Conference, Meetings or Education	-	-	-	-
8. Employee Licenses and Dues	-	-	12,226	-
9. Supplies	1,181	-	5,372	7,327
10. Telephone	-	-	2,245	2,035
11. Equipment	-	-	-	-
12. Depreciation	-	-	-	-
13. Utilities	-	-	-	-
14. Bad Debts	-	-	-	-
15. Postage and Shipping	1,501	658	-	-
16. Insurance	-	-	-	-
17. Interest	-	-	-	-
18. Bank Fees and Charges	-	-	-	-
19. Advertising and Marketing	-	-	-	-
20. Other	-	524	-	-
<b>B. Total Operating Costs of Awards</b>	<u>14,805</u>	<u>4,116</u>	<u>32,077</u>	<u>21,712</u>
<b>C. Less Disallowed Costs</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>D. Less Program Revenues and Other Offsets to Costs</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>E. Total Allowable Costs: If the Agency is for Profit, Enter This Number in Figure 10 - Allowable Profit Schedule, Line 1, " Net Allowable Operating Costs" to Calculate Allowable Profit</b>	<u>14,805</u>	<u>4,116</u>	<u>32,077</u>	<u>21,712</u>
<b>F. Gain or (Loss) = Line A - Line E</b>	<u>\$ (0)</u>	<u>\$ (0)</u>	<u>\$ 0</u>	<u>\$ 0</u>

The notes to the schedules of expenditures of federal and state awards and the settlement of DHS cost reimbursement awards are an integral part of this schedule.

# City of West Allis, Wisconsin Milwaukee County, Wisconsin

## SETTLEMENT OF DHS COST REIMBURSEMENT AWARDS FOR THE YEAR ENDED DECEMBER 31, 2022

	<b>H21028</b> CARS Profile or PO #: 155191	<b>H22020</b> CARS Profile or PO #: 155190	<b>H23020</b> CARS Profile or PO #: 155190	<b>H22012</b> CARS Profile or PO #: 155020
<b>Award Amount</b>	\$ 4,278.00	\$ 20,122.00	\$ 21,396.00	\$ 17,648.00
<b>Award Period</b>	7/1/21 - 6/30/22	7/1/21 - 6/30/22	7/1/22 - 6/30/23	1/1/22 - 12/31/22
<b>Period of Award within the Audit Period</b>	<u>1/1/22 - 6/30/22</u>	<u>1/1/22 - 6/30/22</u>	<u>7/1/22 - 12/31/22</u>	<u>1/1/22 - 12/31/22</u>
A. Expenditures reported to DHS or revenue received	\$ 109	\$ 5,330	\$ 12,053	\$ 11,453
B. Total Operating Costs of Award				
1. Employee Salaries and Wages	\$ 101	\$ 536	\$ 7,359	\$ 6,381
2. Employee Fringe Benefits (Health, Dental, Life, Retirement)	-	241	2,143	4,267
3. Payroll Taxes (Social Security)	8	39	543	445
4. Rent or Occupancy	-	-	-	-
5. Professional Services	-	-	-	60
6. Employee Travel	-	-	-	-
7. Conference, Meetings or Education	-	-	-	-
8. Employee Licenses and Dues	-	-	-	-
9. Supplies	-	2,232	-	-
10. Telephone	-	2,282	2,009	-
11. Equipment	-	-	-	-
12. Depreciation	-	-	-	-
13. Utilities	-	-	-	-
14. Bad Debts	-	-	-	-
15. Postage and Shipping	-	-	-	-
16. Insurance	-	-	-	-
17. Interest	-	-	-	-
18. Bank Fees and Charges	-	-	-	-
19. Advertising and Marketing	-	-	-	-
20. Other	-	-	-	300
B. Total Operating Costs of Awards	<u>109</u>	<u>5,330</u>	<u>12,053</u>	<u>11,453</u>
C. Less Disallowed Costs	-	-	-	-
D. Less Program Revenues and Other Offsets to Costs	-	-	-	-
E. Total Allowable Costs: If the Agency is for Profit, Enter This Number in Figure 10 - Allowable Profit Schedule, Line 1, "Net Allowable Operating Costs" to Calculate Allowable Profit	<u>109</u>	<u>5,330</u>	<u>12,053</u>	<u>11,453</u>
F. Gain or (Loss) = Line A - Line E	\$ 0	\$ 0	\$ (0)	\$ (0)

The notes to the schedules of expenditures of federal and state awards and the settlement of DHS cost reimbursement awards are an integral part of this schedule.

# City of West Allis, Wisconsin Milwaukee County, Wisconsin

## SETTLEMENT OF DHS COST REIMBURSEMENT AWARDS FOR THE YEAR ENDED DECEMBER 31, 2022

	<b>H22022</b> CARS Profile or PO #: 150216	<b>H23022</b> CARS Profile or PO #: 150216	<b>H22800</b> CARS Profile or PO #: 155800	<b>H23800</b> CARS Profile or PO #: 155800
<b>Award Amount</b>	\$ 32,508.00	\$ 40,000.00	\$ 5,400.00	\$ 5,400.00
<b>Award Period</b>	9/1/21 - 8/31/22	9/1/22 - 8/31/23	7/1/21 - 6/30/22	7/1/22 - 6/30/23
<b>Period of Award within the Audit Period</b>	<u>1/1/22 - 8/31/22</u>	<u>9/1/22 - 12/31/22</u>	<u>1/1/22 - 6/30/22</u>	<u>7/1/22 - 12/31/22</u>
A. Expenditures reported to DHS or revenue received	\$ 12,336	\$ 7,227	\$ 5,188	\$ 431
B. Total Operating Costs of Award				
1. Employee Salaries and Wages	\$ 8,331	\$ 5,825	4,609	\$ -
2. Employee Fringe Benefits (Health, Dental, Life, Retirement)	1,598	963	579	-
3. Payroll Taxes (Social Security)	613	439	-	-
4. Rent or Occupancy	-	-	-	-
5. Professional Services	-	-	-	-
6. Employee Travel	-	-	-	-
7. Conference, Meetings or Education	-	-	-	-
8. Employee Licenses and Dues	-	-	-	-
9. Supplies	1,794	-	-	431
10. Telephone	-	-	-	-
11. Equipment	-	-	-	-
12. Depreciation	-	-	-	-
13. Utilities	-	-	-	-
14. Bad Debts	-	-	-	-
15. Postage and Shipping	-	-	-	-
16. Insurance	-	-	-	-
17. Interest	-	-	-	-
18. Bank Fees and Charges	-	-	-	-
19. Advertising and Marketing	-	-	-	-
20. Other	-	-	-	-
B. Total Operating Costs of Awards	<u>12,336</u>	<u>7,227</u>	<u>5,188</u>	<u>431</u>
C. Less Disallowed Costs	-	-	-	-
D. Less Program Revenues and Other Offsets to Costs	-	-	-	-
E. Total Allowable Costs: If the Agency is for Profit, Enter This Number in Figure 10 - Allowable Profit Schedule, Line 1, " Net Allowable Operating Costs" to Calculate Allowable Profit	<u>12,336</u>	<u>7,227</u>	<u>5,188</u>	<u>431</u>
F. Gain or (Loss) = Line A - Line E	\$ (0)	\$ -	\$ -	\$ 0

The notes to the schedules of expenditures of federal and state awards and the settlement of DHS cost reimbursement awards are an integral part of this schedule.

# City of West Allis, Wisconsin Milwaukee County, Wisconsin

## SETTLEMENT OF DHS COST REIMBURSEMENT AWARDS FOR THE YEAR ENDED DECEMBER 31, 2022

	<b>H22001</b> CARS Profile or PO #: 159220	<b>H23001</b> CARS Profile or PO #: 159220	<b>H22018</b> CARS Profile or PO #: 154720
<b>Award Amount</b>	\$ 8,904.00	\$ 8,904.00	\$ 10,285.00
<b>Award Period</b>	10/1/21 - 9/30/22	10/1/22 - 9/30/23	1/1/22 - 12/31/22
<b>Period of Award within the Audit Period</b>	<u>1/1/22 - 9/30/22</u>	<u>10/1/22 - 12/31/22</u>	<u>1/1/22 - 12/31/22</u>
A. Expenditures reported to DHS or revenue received	\$ 8,565	\$ 8,904	\$ 10,284
B. Total Operating Costs of Award			
1. Employee Salaries and Wages	\$ 6,148	\$ 7,190	\$ 8,590
2. Employee Fringe Benefits (Health, Dental, Life, Retirement)	889	741	613
3. Payroll Taxes (Social Security)	463	592	676
4. Rent or Occupancy	-	-	-
5. Professional Services	-	-	-
6. Employee Travel	-	-	-
7. Conference, Meetings or Education	-	-	-
8. Employee Licenses and Dues	-	-	-
9. Supplies	-	381	-
10. Telephone	-	-	-
11. Equipment	-	-	-
12. Depreciation	-	-	-
13. Utilities	-	-	-
14. Bad Debts	-	-	-
15. Postage and Shipping	843	-	314
16. Insurance	-	-	-
17. Interest	-	-	-
18. Bank Fees and Charges	-	-	-
19. Advertising and Marketing	-	-	-
20. Other	222	-	91
B. Total Operating Costs of Awards	<u>8,565</u>	<u>8,904</u>	<u>10,284</u>
C. Less Disallowed Costs	-	-	-
D. Less Program Revenues and Other Offsets to Costs	-	-	-
E. Total Allowable Costs: If the Agency is for Profit, Enter This Number in Figure 10 - Allowable Profit Schedule, Line 1, "Net Allowable Operating Costs" to Calculate Allowable Profit	<u>8,565</u>	<u>8,904</u>	<u>10,284</u>
F. Gain or (Loss) = Line A - Line E	\$ 0	\$ -	\$ -

The notes to the schedules of expenditures of federal and state awards and the settlement of DHS cost reimbursement awards are an integral part of this schedule.



# City of West Allis, Wisconsin Milwaukee County, Wisconsin

## SETTLEMENT OF DHS COST REIMBURSEMENT AWARDS FOR THE YEAR ENDED DECEMBER 31, 2022

	<b>H22009</b> CARS Profile or PO #: 157720	<b>H22006</b> CARS Profile or PO #: 159320	<b>EF2101, 02, 10</b> CARS Profile or PO #: 155806	<b>EF2105</b> CARS Profile or PO #: 155809
<b>Award Amount</b>	\$ 11,374.00	\$ 27,522.00	\$ 922,900.00	\$ 105,900.00
<b>Award Period</b>	1/1/22 - 12/31/22	1/1/22 - 12/31/22	10/1/20-10/31/22	7/1/21 - 6/30/24
<b>Period of Award within the Audit Period</b>	<u>1/1/22 - 12/31/22</u>	<u>1/1/22 - 12/31/22</u>	<u>1/1/22 - 10/31/22</u>	<u>1/1/22 - 12/31/22</u>
<b>A. Expenditures reported to DHS or revenue received</b>	<u>\$ 7,707</u>	<u>\$ 8,815</u>	<u>\$ 65,066</u>	<u>\$ 45,178</u>
<b>B. Total Operating Costs of Award</b>				
1. Employee Salaries and Wages	\$ 4,719	\$ 6,217	\$ 54,882	\$ 3,440
2. Employee Fringe Benefits (Health, Dental, Life, Retirement)	2,559	1,689	3,386	1,052
3. Payroll Taxes (Social Security)	339	459	1,058	254
4. Rent or Occupancy	-	-	-	-
5. Professional Services	-	-	5,740	39,072
6. Employee Travel	-	-	-	-
7. Conference, Meetings or Education	-	-	-	-
8. Employee Licenses and Dues	-	-	-	-
9. Supplies	90	-	-	1,360
10. Telephone	-	-	-	-
11. Equipment	-	-	-	-
12. Depreciation	-	-	-	-
13. Utilities	-	-	-	-
14. Bad Debts	-	-	-	-
15. Postage and Shipping	-	-	-	-
16. Insurance	-	-	-	-
17. Interest	-	-	-	-
18. Bank Fees and Charges	-	-	-	-
19. Advertising and Marketing	-	-	-	-
20. Other	-	450	-	-
<b>B. Total Operating Costs of Awards</b>	<u>7,707</u>	<u>8,815</u>	<u>65,066</u>	<u>45,178</u>
<b>C. Less Disallowed Costs</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>D. Less Program Revenues and Other Offsets to Costs</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>E. Total Allowable Costs: If the Agency is for Profit, Enter This Number in Figure 10 - Allowable Profit Schedule, Line 1, " Net Allowable Operating Costs" to Calculate Allowable Profit</b>	<u>7,707</u>	<u>8,815</u>	<u>65,066</u>	<u>45,178</u>
<b>F. Gain or (Loss) = Line A - Line E</b>	<u>\$ (0)</u>	<u>\$ (0)</u>	<u>\$ 0</u>	<u>\$ -</u>

The notes to the schedules of expenditures of federal and state awards and the settlement of DHS cost reimbursement awards are an integral part of this schedule.

# City of West Allis, Wisconsin Milwaukee County, Wisconsin

## SETTLEMENT OF DHS COST REIMBURSEMENT AWARDS FOR THE YEAR ENDED DECEMBER 31, 2022

	<b>EF2106</b> CARS Profile or PO #: 155811	<b>EF2107</b> CARS Profile or PO #: 155812	<b>EF2112</b> CARS Profile or PO #: 155817
<b>Award Amount</b>	\$ 622,900.00	\$ 111,700.00	\$ 242,600.00
<b>Award Period</b>	3/1/21 - 12/31/24	7/1/21 - 7/31/23	11/30/22 - 12/31/23
<b>Period of Award within the Audit Period</b>	<u>1/1/22 - 12/31/22</u>	<u>1/1/22 - 12/31/22</u>	<u>11/30/22 - 12/31/22</u>
A. Expenditures reported to DHS or revenue received	\$ 40,433	\$ 14,345	\$ 2,000
B. Total Operating Costs of Award			
1. Employee Salaries and Wages	\$ -	\$ 1,249	\$ -
2. Employee Fringe Benefits (Health, Dental, Life, Retirement)	-	83	-
3. Payroll Taxes (Social Security)	-	97	-
4. Rent or Occupancy	-	-	-
5. Professional Services	2,000	5,711	2,000
6. Employee Travel	-	-	-
7. Conference, Meetings or Education	-	-	-
8. Employee Licenses and Dues	-	4,910	-
9. Supplies	36,379	2,294	-
10. Telephone	-	-	-
11. Equipment	2,054	-	-
12. Depreciation	-	-	-
13. Utilities	-	-	-
14. Bad Debts	-	-	-
15. Postage and Shipping	-	-	-
16. Insurance	-	-	-
17. Interest	-	-	-
18. Bank Fees and Charges	-	-	-
19. Advertising and Marketing	-	-	-
20. Other	-	-	-
B. Total Operating Costs of Awards	<u>40,433</u>	<u>14,345</u>	<u>2,000</u>
C. Less Disallowed Costs	<u>-</u>	<u>-</u>	<u>-</u>
D. Less Program Revenues and Other Offsets to Costs	<u>-</u>	<u>-</u>	<u>-</u>
E. Total Allowable Costs: If the Agency is for Profit, Enter This Number in Figure 10 - Allowable Profit Schedule, Line 1, " Net Allowable Operating Costs" to Calculate Allowable Profit	<u>40,433</u>	<u>14,345</u>	<u>2,000</u>
F. Gain or (Loss) = Line A - Line E	\$ (0)	\$ 0	\$ -

The notes to the schedules of expenditures of federal and state awards and the settlement of DHS cost reimbursement awards are an integral part of this schedule.

**CITY OF WEST ALLIS, WISCONSIN  
NOTES TO THE SCHEDULES OF EXPENDITURES  
OF FEDERAL AND STATE AWARDS AND THE SETTLEMENT  
OF DHS COST REIMBURSEMENT AWARDS  
Year Ended December 31, 2022**

**NOTE 1 - BASIS OF PRESENTATION**

The accompanying schedules of expenditures of federal and state awards and the Settlement of DHS Cost Reimbursement Schedules of the City of West Allis, Wisconsin (the City) are presented in accordance with the 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) and the Wisconsin *State Single Audit Guidelines* issued by the Wisconsin Department of Administration.

The schedules of expenditures of federal and state awards and the Settlement of DHS Cost Reimbursement Schedules include all federal and state awards of the City. Because the schedules present only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net position, or cash flows of the City.

**NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedules are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance and the Wisconsin *State Single Audit Guidelines* for all awards with the exception of Federal Assistance Listing Number 21.019, which follows criteria determined by the Department of Treasury for allowability of costs. Under these principles, certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

**NOTE 3 – INDIRECT COST ALLOCATION RATE**

The City has elected not to apply the 10 percent de minimis cost rate to awards for the year ended December 31, 2022.

**NOTE 4 - OVERSIGHT AGENCIES**

The federal and state oversight agencies for the City are as follows:

Federal - U. S. Department of Housing and Urban Development  
State - Wisconsin Department of Health Services

**CITY OF WEST ALLIS, WISCONSIN  
 NOTES TO THE SCHEDULES OF EXPENDITURES  
 OF FEDERAL AND STATE AWARDS AND THE SETTLEMENT  
 OF DHS COST REIMBURSEMENT AWARDS  
 Year Ended December 31, 2022**

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**Section I – Summary of Auditors’ Results**

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**Financial Statements**

Type of auditors’ report issued:	Unmodified	
1. Internal control over financial reporting:		
• Material weakness(es) identified?	_____ yes	_____ <u>X</u> no
• Significant deficiency(ies) identified?	_____ yes	_____ <u>X</u> none reported
2. Noncompliance material to financial statements noted?		
	_____ yes	_____ <u>X</u> no

**Federal Awards**

1. Internal control over major federal programs:		
• Material weakness(es) identified?	_____ <u>X</u> yes	_____ no
• Significant deficiency(ies) identified?	_____ <u>X</u> yes	_____ none reported
2. Type of auditors’ report issued on compliance for major federal programs:		
	Qualified for Section Housing Choice Voucher Cluster for Special Tests and Provisions, Unmodified for all other programs	
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?		
	_____ <u>X</u> yes	_____ no

**Identification of Major Federal Programs**

Assistance Listing Number(s)	Name of Federal Program or Cluster
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)
14.218	Community Development Block Program
14.871	Section 8 Housing Choice Voucher Cluster
21.027	(COVID-19) American Rescue Plan

Dollar threshold used to distinguish between Type A and Type B programs:	\$ <u>750,000</u>	
Auditee qualified as low-risk auditee?	_____ yes	_____ <u>X</u> no

**CITY OF WEST ALLIS, WISCONSIN  
 NOTES TO THE SCHEDULES OF EXPENDITURES  
 OF FEDERAL AND STATE AWARDS AND THE SETTLEMENT  
 OF DHS COST REIMBURSEMENT AWARDS  
 Year Ended December 31, 2022**

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**Section I – Summary of Auditors’ Results**

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**State Financial Assistance**

1. Internal control over state projects:

- Material weakness(es) identified?                    \_\_\_\_\_ yes                      X   no
- Significant deficiency(ies) identified that are not considered to be material weakness(es)?                    \_\_\_\_\_ yes                      X   none reported

2. Type of auditors’ report issued on compliance for state projects:                    Unmodified

3. Any audit findings disclosed that are required to be reported in accordance with state requirements?                    \_\_\_\_\_ yes                      X   no

**Identification of Major State Projects**

<b>CSFA Number(s)</b>	<b>Name of State Project</b>
370.670	Recycling Grant

Dollar threshold used to distinguish between Type A and Type B state projects:                    \$   250,000  

Auditee qualified as low-risk auditee?                    \_\_\_\_\_ yes                      X   no

**CITY OF WEST ALLIS, WISCONSIN  
NOTES TO THE SCHEDULES OF EXPENDITURES  
OF FEDERAL AND STATE AWARDS AND THE SETTLEMENT  
OF DHS COST REIMBURSEMENT AWARDS  
Year Ended December 31, 2022**

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**Section II – Financial Statement Findings**

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Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards*.

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**Section III – Findings and Questioned Costs – Major Federal and State Programs**

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**2022 – 001: Housing Quality Standards (HQS) Enforcement**

Federal Agency: Housing Choice Voucher Program

Federal Program Name: U.S. Department of Housing and Urban Development

Assistance Listing Number: 14.871

Federal Award Identification Number and Year: WI201VO2022

Award Period: January 1, 2022 – December 31, 2022

Type of Finding:

- Internal Control, Material Weakness in Internal Control over Compliance
- Material Noncompliance

**Criteria or specific requirement:** For units under HAP contract that fail to meet (Housing Quality Standards (HQS), the PHA must require the owner to correct any life threatening HQS deficiencies within 24 hours after the inspections and all other HQS deficiencies within 30 calendar days or within a specified PHA-approved extension. If the owner does not correct the cited HQS deficiencies within the specified correction period, the PHA must stop (abate) HAPs beginning no later than the first of the month following the specified correction period or must terminate the HAP contract. The owner is not responsible for a breach of HQS as a result of the family's failure to pay for utilities for which the family is responsible under the lease or for tenant damage. For family-caused defects, if the family does not correct the cited HQS deficiencies within the specified correction period, the PHA must take prompt and vigorous action to enforce the family obligations (24 CFR sections 982.158(d) and 982.404).

**Condition:** During our testing, we noted the City failed to comply with the requirements of the HQS enforcement as stated in the criteria section of this finding.

**Questioned Costs:** Known – Undeterminable | Likely - Undeterminable

**Context:** From a sample of nine (9) program participant files selected for testing and three (3) program participant files where the unit failed inspection and the HAP was not appropriately abated. The sample size was based on guidance from chapter 11 of the AICPA Audit Guide, Government Auditing Standards and Single Audits.

**Cause:** The City's system of internal controls included in the policies and procedures failed to identify the noncompliance as described in the condition section of this finding.

**Effect:** The failure of the internal controls has resulted in noncompliance with the requirements of the 24 CFR sections 982.158(d) and 982.404 related to the HQS enforcement.

**Repeat Finding:** Yes; 2021-002

**Recommendation:** We recommend that the City review its system of internal control related to the policies and procedures in place to mitigate the risk of noncompliance with the stated criteria.

**Views of responsible officials:** There is no disagreement with the audit finding.

**CITY OF WEST ALLIS, WISCONSIN  
NOTES TO THE SCHEDULES OF EXPENDITURES  
OF FEDERAL AND STATE AWARDS AND THE SETTLEMENT  
OF DHS COST REIMBURSEMENT AWARDS  
Year Ended December 31, 2022**

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**Section III – Findings and Questioned Costs – Major Federal and State Programs (Continued)**

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**2022 – 002: Reasonable Rent**

Federal Agency: Housing Choice Voucher Program

Federal Program Name: U.S. Department of Housing and Urban Development

Assistance Listing Number: 14.871

Federal Award Identification Number and Year: WI201VO2022

Award Period: January 1, 2022 – December 31, 2022

Type of Finding:

- Internal Control, Material Weakness in Internal Control over Compliance
- Material Noncompliance

**Criteria or specific requirement:** The PHA must determine that the rent to owner is reasonable at the time of initial leasing. Also, the PHA must determine reasonable rent during the term of the contract (a) before any increase in the rent to owner, and (b) at the HAP contract anniversary if there is a 5 percent decrease in the published Fair Market Rent in effect 60 days before the HAP contract anniversary. The PHS must maintain records to document the bases for the determination that rent to owner is a reasonable rent (initially and during the term of the HAP contract) (24 CFR sections 982.4, 982.54(d)(15), 982.158(f)(7), and 982.507).

**Condition:** During our testing, we noted the City failed to maintain documentation of compliance with the requirements of rent reasonableness schedule as stated in the criteria section of this finding.

**Questioned Costs:** Known - Undeterminable| Likely - Undeterminable

**Context:** From a sample of sixty (60) program participant files selected for testing, four (4) tenant files did not include documentation of performance of rent reasonableness prior to the lease date; one (1) tenant file had rent reasonableness documented more than twelve months prior to the effective date; two (2) files did not have documentation of rent reasonableness being completed; and eleven (11) tenant files did not have documentation maintained of the completion of the fiscal year 2022 rent reasonableness as the 2023 process had already been performed. The sample size was based on guidance from chapter 11 of the AICPA Audit Guide, Government Auditing Standards and Single Audits.

**Cause:** The City's system of internal controls included in the policies and procedures failed to identify the noncompliance as described in the condition section of this finding.

**Effect:** The failure of the internal controls has resulted in noncompliance with the stated criteria.

**Repeat Finding:** Yes; 2021-003

**Recommendation:** We recommend that the City review its system of internal control related to the policies and procedures in place to mitigate the risk of noncompliance with the stated criteria.

**Views of responsible officials:** There is no disagreement with the audit finding.

**CITY OF WEST ALLIS, WISCONSIN  
NOTES TO THE SCHEDULES OF EXPENDITURES  
OF FEDERAL AND STATE AWARDS AND THE SETTLEMENT  
OF DHS COST REIMBURSEMENT AWARDS  
Year Ended December 31, 2022**

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**Section III – Findings and Questioned Costs – Major Federal and State Programs (Continued)**

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**2022 – 003: Income Verification**

Federal Agency: Housing Choice Voucher Program  
Federal Program Name: U.S. Department of Housing and Urban Development  
Assistance Listing Number: 14.871  
Federal Award Identification Number and Year: WI201VO2021  
Award Period: January 1, 2021 – December 31, 2021  
Type of Finding:

- Internal Control, Significant Deficiency
- Other Matters

**Criteria or specific requirement:** Income reported on the tenant assistance application was verified by the leasing specialist by obtaining 3rd party verification of annual income. (3rd party verification includes direct confirmation from an employer, at least 3 paystubs, EIV report (required for 10/09 and later), SS award letter, printouts from Dept of Social Services for TANF, child support, etc.) (24 CFR 985.516).

**Condition:** During our testing, we noted the City failed to comply with the requirements to document completion of the stated in the criteria section of this finding.

**Questioned Costs:** Known - None | Likely - Undeterminable

**Context:** From a sample of forty (40) program participant files selected for testing, two (2) files did not maintain evidence of completion of income verification in accordance with the stated criteria. The sample size was based on guidance from chapter 11 of the AICPA Audit Guide, Government Auditing Standards and Single Audits.

**Cause:** The City's system of internal controls included in the policies and procedures failed to identify the noncompliance as described in the condition section of this finding.

**Effect:** The failure of the internal controls has resulted in noncompliance with the stated criteria.

**Repeat Finding:** No

**Recommendation:** We recommend that the City review its system of internal control related to the policies and procedures in place to mitigate the risk of noncompliance with the stated criteria.

**Views of responsible officials:** There is no disagreement with the audit finding.



**CITY OF WEST ALLIS, WISCONSIN**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**For the Year Ended December 31, 2022**

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**Section III – Findings and Questioned Costs – Major Federal and State Programs (Continued)**

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**2022 – 004: Housing Quality (HQS) Standards Inspection Annual Inspections**

Federal Agency: Housing Choice Voucher Program

Federal Program Name: U.S. Department of Housing and Urban Development

Assistance Listing Number: 14.871

Federal Award Identification Number and Year: WI201VO2022

Award Period: January 1, 2022 – December 31, 2022

Type of Finding:

- Internal Control, Significant Deficiency in Internal Control over Compliance
- Other Matters

**Criteria or specific requirement:** The PHA must inspect the unit leased to a family at least annually to determine if the unit meets Housing Quality Standards (HQS) and the PHA must conduct quality control re-inspections. The PHA must prepare a unit inspection report (24 CFR sections 982.158(d) and 982.405(b)).

**Condition:** During our testing, we noted the City failed to maintain documentation of compliance with the requirements of the annual HQS inspection as stated in the criteria section of this finding.

**Questioned Costs:** Known - None | Likely - Undeterminable

**Context:** From a sample of sixty (60) program participant files selected for testing, three (3) files failed to maintain documentation of compliance with the requirements of annual HQS inspection reinspection requirements as stated in the criteria section of this finding. The sample size was based on guidance from chapter 11 of the AICPA Audit Guide, Government Auditing Standards and Single Audits.

**Cause:** The City's system of internal controls included in the policies and procedures failed to identify the noncompliance as described in the condition section of this finding.

**Effect:** The failure of the internal controls has resulted in noncompliance with the requirements of the (24 CFR sections 982.158(d) and 982.405(b)) related to the annual HQS inspection.

**Repeat Finding:** Yes; 2021-005

**Recommendation:** We recommend that the City review its system of internal control related to the policies and procedures in place to mitigate the risk of noncompliance with the stated criteria.

**Views of responsible officials:** There is no disagreement with the audit finding.

**CITY OF WEST ALLIS, WISCONSIN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended December 31, 2022**

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**Section III – Findings and Questioned Costs – Major Federal and State Programs (Continued)**

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**2022 – 005: Reasonable Rent for New Tenants**

Federal Agency: Housing Choice Voucher Program

Federal Program Name: U.S. Department of Housing and Urban Development

Assistance Listing Number: 14.871

Federal Award Identification Number and Year: WI201VO2022

Award Period: January 1, 2022 – December 31, 2022

Type of Finding:

- Internal Control, Material Weakness in Internal Control over Compliance
- Material Noncompliance

**Criteria or specific requirement:** Verified rent reasonableness determination was completed prior to the rent effective date (date agreement signed, not lease start date).

**Condition:** During our testing, we noted the City failed to maintain documentation of compliance with the requirements of rent reasonableness schedule as stated in the criteria section of this finding.

**Questioned Costs:** Known - None | Likely - Undeterminable

**Context:** From a sample of forty (40) program participant files selected for testing and eight (8) tenant files did not have documentation maintained of the completion of the fiscal year 2022 rent reasonableness as the 2023 process had already been performed. The sample size was based on guidance from chapter 11 of the AICPA Audit Guide, Government Auditing Standards and Single Audits.

**Cause:** The City's system of internal controls included in the policies and procedures failed to identify the noncompliance as described in the condition section of this finding.

**Effect:** The failure of the internal controls has resulted in noncompliance with the stated criteria.

**Repeat Finding:** No

**Recommendation:** We recommend that the City review its system of internal control related to the policies and procedures in place to mitigate the risk of noncompliance with the requirements of the stated criteria.

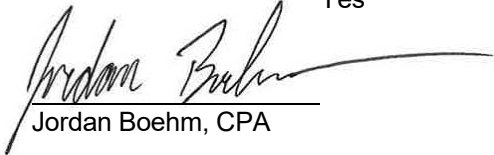
**Views of responsible officials:** There is no disagreement with the audit finding.

**CITY OF WEST ALLIS, WISCONSIN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended December 31, 2022**

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**Section IV – Other Issues**

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1. Do the auditors' report or the notes to the financial statements include disclosure with regard to substantial doubt as to the auditee's ability to continue as a going concern? No
  
2. Does the auditors' report show audit issues (i.e., material noncompliance, nonmaterial noncompliance, questioned costs, material weaknesses, significant deficiencies, management letter comments, excess revenue or excess reserve) related to grants or contracts with funding agencies that require audits to be in accordance with the Wisconsin *State Single Audit Guidelines*:  
  
Department of Justice No  
Department of Health Services No  
Department of Military Affairs No  
Department of Transportation No
  
3. Was a management letter or other document conveying audit comments issued as a result of this audit? Yes
  
4. Name and signature of Principal   
Jordan Boehm, CPA
  
5. Date of Report September 21, 2023



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