

CITY OF WEST ALLIS, WISCONSIN
West Allis, Wisconsin

SINGLE AUDIT
For the Year Ended December 31, 2024



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 of and for the year ended December 31, 2024, 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 29, 2025. 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.

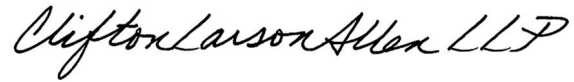
Report on Compliance and Other Matters

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 29, 2025



**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
City of West Allis, Wisconsin
West Allis, Wisconsin

Report on Compliance for Each Major Federal and State Program

Opinion on Each Major Federal and State Program

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, 2024. 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.

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, 2024.

Basis for Opinion on Each Major Federal and State 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; 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 opinion 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.

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 instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and the Wisconsin *State Single Audit Guidelines* and which is described in the accompanying schedule of findings and questioned costs as items 2024-001 and 2024-002. 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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be 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.

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 deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2024-001 and 2024-002 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, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We have issued our report thereon dated July 29, 2025, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. 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 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.



CliftonLarsonAllen LLP

Milwaukee, Wisconsin
July 29, 2025

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

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024**

Grantor Agency/Federal Program Title	Assistance Listing Number	Pass-Through Agency	Pass-Through Entity Identifying Number	(Accrued) Deferred Revenue 1/1/24	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/24	Total Federal Expenditures	Subrecipient Payment
U.S. DEPARTMENT OF AGRICULTURE								
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	WI Department of Health Services	154710	\$ (267,744)	\$ 677,951	\$ -	\$ 410,207	\$ -
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	WI Department of Health Services	154760	(14,197)	38,002	-	23,805	-
Total Supplemental Food Program for Women, Infants, and Children (ALN 10.557)				(281,941)	715,953	-	434,012	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	WI Department of Health Services	154661	(6,334)	15,312	-	8,978	-
SNAP-Farmers Market Token Sales	10.561	WI Department of Health Services	Not Available	2,215	57,463	(8,899)	50,779	-
Total Supplemental Food Program for Women, Infants, and Children (ALN 10.561)				(4,119)	72,775	(8,899)	59,757	-
Total U.S. Department of Agriculture				\$ (286,060)	\$ 788,728	\$ (8,899)	\$ 493,769	\$ -
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT								
CDBG Cluster								
Community Development Block Grants	14.218	Direct Program	B-23-MC-55-0011	\$ (14,695)	\$ 1,611,518	\$ 497,078	\$ 2,093,901	\$ -
HOME Investment Partnerships Program	14.239	Milwaukee County	Not Available	-	81,804	-	81,804	-
Section 8 Cluster								
Section 8 Housing Choice Vouchers	14.871	Direct Program	WI201	-	3,990,752	-	3,990,752	-
Section 8 Management Fees	14.871	Direct Program	WI201	-	453,505	-	453,505	-
Total Section 8 Cluster				-	4,444,257	-	4,444,257	-
Total U.S. Department of Housing and Urban Development				\$ (14,695)	\$ 6,137,579	\$ 497,078	\$ 6,619,962	\$ -
U.S. DEPARTMENT OF INTERIOR								
Historic Preservation Fund Grants-In Aid	15.904	WI State Historic Preservation Office	WI-23-10018	\$ -	\$ 2,397	\$ -	\$ 2,397	\$ -
U.S. DEPARTMENT OF JUSTICE								
OCDETF (OrgCrm Drug TF)	16.001	Milwaukee County	Not Available	\$ -	\$ 6,790	\$ 425	\$ 7,215	\$ -
Bulletproof Vest Partnership Program	16.607	Direct Program	Not Available	-	26,744	-	26,744	-
Public Safety Partnership and Community Policing Grants								
Drug Task Force Grant	16.710	Direct Program	Not Available	(1,773)	19,830	1,840	19,897	-
Drug Task Force Grant (MEG Unit)	16.710	Milwaukee County	Not Available	(8,052)	43,170	11,706	46,824	-
COPS Anti Heroin Task Force	16.710	Direct Program	Not Available	(248)	3,686	62,098	65,536	-
FBI - Milwaukee Area Violent Crime Task Force	16.710	Direct Program	Not Available	(295)	9,210	783	9,698	-
Total Public Safety Partnership and Community Policing Grants (ALN 16.710)								
Byrne Justice Assist Grant	16.738	Milwaukee County	2020-DJ-BX-0707	-	21,380	-	21,380	-
Comprehensive Opioid, Stimulant, and Substance Abuse Site-based Program	16.838	Direct Program	15-PBJA-21-GG-04560-COAP	(108,665)	259,827	75,000	226,162	-
Equitable Sharing Program (Police-Asset Forfeiture)	16.922	Direct Program	Not Available	-	587,361	(405,517)	181,844	-
Total U.S. Department of Justice				\$ (119,033)	\$ 977,998	\$ (253,665)	\$ 605,300	\$ -
U.S. DEPARTMENT OF TRANSPORTATION								
State and Community Highway Safety								
Speed Task Force	20.600	WI Department of Transportation	3950983-40-05	\$ -	\$ 18,981	\$ -	\$ 18,981	\$ 8,319
Pedestrian Safety	20.600	WI Department of Transportation	3950983-80-08	-	19,913	-	19,913	-
Child Passenger Safety Seats Grant	20.600	WI Department of Transportation	3950984-20-07	(4,642)	10,607	-	5,965	-
Total State and Community Highway Safety (ALN 20.600)				(4,642)	49,501	-	44,859	8,319
Highway Safety								
Alcohol Enforcement Grant	20.616	City of Wauwatosa	3950983-31-27	-	21,997	-	21,997	-
Seatbelt Task Force	20.616	City of West Milwaukee	3950983-25-19	-	11,766	-	11,766	-
Total Highway Safety (ALN 20.616)				-	33,763	-	33,763	-
Total U.S. Department of Transportation				\$ (4,642)	\$ 83,264	\$ -	\$ 78,622	\$ 8,319
U.S. DEPARTMENT OF THE TREASURE								
Safer Communities Across Wisconsin	21.027	WI Department of Administration	Not Available	\$ (17,468)	\$ 17,468	\$ -	\$ -	\$ -
ARPA COVID Recovery Fund	21.027	WI Department of Health Services	155811	(43,520)	92,868	-	49,348	-
American Rescue Plan	21.027	Direct Program	Not Available	14,906,547	-	(433,374)	14,473,173	-
Total Coronavirus Relief Fund (ALN 21.027)				14,845,559	110,336	(433,374)	14,522,521	-
Total U.S. Department of the Treasury				\$ 14,845,559	\$ 110,336	\$ (433,374)	\$ 14,522,521	\$ -
ENVIRONMENTAL PROTECTION AGENCY								
Brownfield's Assessment and Cleanup Cooperative Agreements	66.818	Direct Program	BF00E00912	\$ -	\$ 212,161	\$ -	\$ 212,161	\$ -
Brownfield's Assessment and Cleanup Cooperative Agreements	66.818	Direct Program	4B01E00912-0	(7,336)	713,097	39,487	745,248	-
Brownfield's Assessment and Cleanup Cooperative Agreements	66.818	Direct Program	4B00E03199	(20,230)	105,577	21,349	106,696	-
Total (ALN 66.818)				(27,566)	1,030,835	60,836	1,064,105	-
Total Environmental Protection Agency				\$ (27,566)	\$ 1,030,835	\$ 60,836	\$ 1,064,105	\$ -

See the accompanying notes to the schedule of expenditures of federal and state awards and the settlement of DHS cost reimbursement awards.

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

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024**

Grantor Agency/Federal Program Title	Assistance Listing Number	Pass-Through Agency	Pass-Through Entity Identifying Number	(Accrued) Deferred Revenue 1/1/24	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/24	Total Federal Expenditures	Subrecipient Payment
U.S. DEPARTMENT OF ENERGY								
Energy Efficiency and Conversation Block Grant Program (EECBG)	81.128	Direct Program	SC0001788	\$ -	\$ 2,900	\$ -	\$ 2,900	\$ -
ELECTION ASSISTANCE COMMISSION								
HAVA Election Security Grants	90.404	Direct Program	Not Available	\$ 3,003	\$ 3,003	\$ -	\$ 6,006	\$ -
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES								
Administration for Community Living	93.048	National Council on Aging	90ADC1008-01-05	\$ -	\$ 5,094	\$ -	\$ 5,094	\$ -
Public Health Emergency Preparedness	93.069	WI Department of Health Services	155015	(15,618)	37,431	-	21,813	-
Public Health Emergency Preparedness	93.069	WI Department of Health Services	155190	(1,401)	2,840	-	1,439	-
Public Health Emergency Preparedness	93.069	WI Department of Health Services	155191	(277)	277	-	-	-
Total Public Health Emergency Preparedness (ALN 93.069)				(17,296)	40,548	-	23,252	-
Environmental Public Health and Emergency Response	93.070	WI Department of Health Services	155078	(4,136)	10,000	-	5,864	-
Food and Drug Administration Research	93.103	U.S. Food and Drug Administration	G-T-2010-08963	-	7,492	9,884	17,376	-
Food and Drug Administration Research	93.103	U.S. Food and Drug Administration	G-BDEV1-202209-02744	(20,928)	20,928	-	-	-
Total Food and Drug Administration Research (ALN 93.103)				(20,928)	28,420	9,884	17,376	-
Injury Prevention and Control Research and State and Community Based Programs	93.136	WI Department of Health Services	150216	(5,449)	12,538	-	7,090	-
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	WI Department of Health Services	155817	(48,384)	48,384	-	-	-
Immunization Cooperative Agreements	93.268	WI Department of Health Services	155020	(3,082)	12,745	-	9,663	-
Cooperative Agreement for Emergency Response: Public Health Crisis Response-2018	93.354	WI Department of Health Services	155812	(19,973)	19,973	-	-	-
Activities to Support State, Tribal, Local, and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	93.391	WI Department of Health Services	435100-G24-COVERDELL-02	-	7,460	-	7,460	-
CDC's Collaboration with Academia to Strengthen Health	93.967	WI Department of Health Services	155820	-	52,170	-	52,170	-
Preventive Health and Health Services Block Grant	93.991	WI Department of Health Services	159220	(574)	6,711	-	6,137	-
Maternal and Child Health Services Block Grant to the States	93.994	WI Department of Health Services	159320	(13,814)	22,655	-	8,841	-
Total U.S. Department of Health and Human Services				\$ (133,636)	\$ 266,698	\$ 9,884	\$ 142,947	\$ -
CENTERS FOR DISEASE CONTROL AND PREVENTION								
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	93.421	NEHA	Not Available	\$ -	\$ 2,039	\$ -	\$ 2,039	\$ -
EXECUTIVE OFFICE OF THE PRESIDENT								
High Intensity Drug Trafficking Area Problem	95.001	Direct Program	G21/G22/G23ML0006A	\$ (454,033)	\$ 2,262,888	\$ 458,555	\$ 2,267,410	\$ -
TOTAL EXPENDITURES OF FEDERAL AWARDS				\$ 13,808,897	\$ 11,668,665	\$ 330,415	\$ 25,807,978	\$ 8,319

See the accompanying notes to the schedule of expenditures of federal and state awards and the settlement of DHS cost reimbursement awards.

City of West Allis, Wisconsin Milwaukee County, Wisconsin

SCHEDULE OF EXPENDITURES OF STATE AWARDS FOR THE YEAR ENDED DECEMBER 31, 2024

Grantor Agency/State Program Title	State I.D. Number	Pass-Through Agency	Pass-Through Entity Identifying Number	(Accrued) Deferred Revenue 1/1/24	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/24	Total State Expenditures	Subrecipient Payment
DEPARTMENT OF NATURAL RESOURCES								
State Recycling Funds	370.670	Direct Program	Not Applicable	\$ -	\$ 253,869	\$ -	\$ 253,869	-
Total Department of Natural Resources				<u>-</u>	<u>253,869</u>	<u>-</u>	<u>253,869</u>	<u>-</u>
DEPARTMENT OF HEALTH SERVICES								
WIC Farmers' Market	435.154720	Direct Program	Not Applicable	(912)	912	-	-	-
CONS CONTRACTS CHHD LD	435.157720	Direct Program	Not Applicable	(3,917)	14,830	-	10,913	-
Emergency Medical Services (EMS) Flex Grant	Not Applicable	Direct Program	Not Applicable	-	79,985	-	79,985	-
Emergency Medical Services Funding Assistance Program (FAP)	435.162000	Direct Program	Not Applicable	5,478	9,804	(12,932)	2,350	-
Total Department of Health Services				<u>649</u>	<u>105,531</u>	<u>(12,932)</u>	<u>93,248</u>	<u>-</u>
DEPARTMENT OF JUSTICE								
Beat Patrol Grant	505.603	Direct Program	Not Applicable	-	121,434	-	121,434	-
T&S FY23 24HR Agency/Officer Recert	Not Applicable	Direct Program	Not Applicable	-	27,840	-	27,840	-
Drug Trafficking Response Grant	455.208	Direct Program	Not Applicable	-	5,736	8,978	14,714	-
Total Department of Justice				<u>-</u>	<u>155,010</u>	<u>8,978</u>	<u>163,988</u>	<u>-</u>
TOTAL STATE PROGRAMS				<u>\$ 649</u>	<u>\$ 514,410</u>	<u>\$ (3,954)</u>	<u>\$ 511,105</u>	<u>\$ -</u>

See the accompanying notes to the schedule of expenditures of federal and state awards and the DHS cost reimbursement settlement awards.

**City of West Allis, Wisconsin
Settlement of DHS Cost Reimbursement Awards
Year Ended December 31, 2024**

	H24004	H24029	H24047	H24014
	GEARS Profile or	GEARS Profile or	GEARS Profile or	GEARS Profile or
	PO #:	PO #:	PO #:	PO #:
	154710	154760	154661	155015
Award Amount	\$ 410,207.00	\$ 23,805.00	\$ 15,312.00	\$ 52,950.00
Award Period	1/1/24 - 12/31/24	1/1/24 - 12/31/24	10/1/23 - 9/30/24	7/1/23 - 6/30/24
Period of Award within the Audit Period	<u>1/1/24 - 12/31/24</u>	<u>1/1/24 - 12/31/24</u>	<u>1/1/24 - 9/30/24</u>	<u>1/1/24 - 6/30/24</u>
A. Expenditures reported to DHS or revenue received	<u>\$ 410,207</u>	<u>\$ 23,805</u>	<u>\$ 8,978</u>	<u>\$ 21,813</u>
B. Total Operating Costs of Award				
1. Employee Salaries and Wages	\$ 278,928	\$ 20,274	\$ 6,188	\$ 3,371
2. Employee Fringe Benefits (Health, Dental, Life, Retirement)	90,402	1,082	2,254	1,089
3. Payroll Taxes (Social Security)	20,904	1,545	438	225
4. Rent or Occuapancy	5,950	-	-	-
5. Professional Services	-	-	-	-
6. Employee Travel	-	-	-	652
7. Conference, Meetings or Education	840	-	-	450
8. Employee Licenses and Dues	-	-	-	-
9. Supplies	6,138	252	97	1,092
10. Telephone	1,690	651	-	1,453
11. Equipment	4,466	-	-	-
12. Depreciation	-	-	-	-
13. Utilities	-	-	-	-
14. Bad Debts	-	-	-	-
15. Postage and Shipping	68	-	-	-
16. Insurance	-	-	-	-
17. Interest	-	-	-	-
18. Bank Fees and Charges	-	-	-	-
19. Advertising and Marketing	-	-	-	-
20. Other	823	-	-	13,482
B. Total Operating Costs of Awards	<u>410,207</u>	<u>23,805</u>	<u>8,978</u>	<u>21,813</u>
C. Less Disallowed Costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
D. Less Program Revenues and Other Offsets to Costs	<u>-</u>	<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>410,207</u>	<u>23,805</u>	<u>8,978</u>	<u>21,813</u>
F. Gain or (Loss) = Line A - Line E	<u>\$ 0</u>	<u>\$ -</u>	<u>\$ (0)</u>	<u>\$ (0)</u>

See the accompanying notes to the schedule of expenditures of federal and state awards and the settlement of DHS cost reimbursement awards.

**City of West Allis, Wisconsin
Settlement of DHS Cost Reimbursement Awards
Year Ended December 31, 2024**

	H24020	H24012	H24022	H24001
	GEARS Profile or	GEARS Profile or	GEARS Profile or	GEARS Profile or
	PO #:	PO #:	PO #:	PO #:
	155190	155020	150216	159220
Award Amount	\$ 23,282.00	\$ 9,663.00	\$ 19,000.00	\$ 6,713.00
Award Period	7/1/23 - 6/30/24	1/1/24 - 12/31/24	9/1/23 - 8/31/24	10/1/23 - 9/30/24
Period of Award within the Audit Period	<u>1/1/24 - 6/30/24</u>	<u>1/1/24 - 12/31/24</u>	<u>1/1/24 - 8/31/24</u>	<u>1/1/24 - 9/30/24</u>
A. Expenditures reported to DHS or revenue received	\$ 1,439	\$ 9,663	\$ 7,089	\$ 6,137
B. Total Operating Costs of Award				
1. Employee Salaries and Wages	\$ 187	\$ 5,776	\$ 4,687	\$ 4,388
2. Employee Fringe Benefits (Health, Dental, Life, Retirement)	-	3,500	1,411	1,315
3. Payroll Taxes (Social Security)	14	387	337	316
4. Rent or Occuapancy	-	-	-	-
5. Professional Services	-	-	-	-
6. Employee Travel	-	-	-	-
7. Conference, Meetings or Education	-	-	654	-
8. Employee Licenses and Dues	-	-	-	-
9. Supplies	-	-	-	119
10. Telephone	1,238	-	-	-
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>1,439</u>	<u>9,663</u>	<u>7,089</u>	<u>6,137</u>
C. Less Disallowed Costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
D. Less Program Revenues and Other Offsets to Costs	<u>-</u>	<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>1,439</u>	<u>9,663</u>	<u>7,089</u>	<u>6,137</u>
F. Gain or (Loss) = Line A - Line E	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (0)</u>	<u>\$ (0)</u>

See the accompanying notes to the schedule of expenditures of federal and state awards and the settlement of DHS cost reimbursement awards.

City of West Allis, Wisconsin Settlement of DHS Cost Reimbursement Awards Year Ended December 31, 2024	H24009 GEARS Profile or PO #: 157720	H24006 GEARS Profile or PO #: 159320	EF2106 GEARS Profile or PO #: 155811	H23050 GEARS Profile or PO #: 155078
Award Amount	\$ 10,913.00	\$ 8,842.00	\$ 157,159.00	\$ 10,000.00
Award Period	1/1/24 - 12/31/24	1/1/24 - 12/31/24	3/1/21 - 12/31/24	8/1/23 - 7/31/24
Period of Award within the Audit Period	<u>1/1/24 - 12/31/24</u>	<u>1/1/24 - 12/31/24</u>	<u>1/1/24 - 12/31/24</u>	<u>1/1/24 - 7/31/24</u>
A. Expenditures reported to DHS or revenue received	\$ 10,913	\$ 8,841	\$ 49,348	\$ 5,864
B. Total Operating Costs of Award				
1. Employee Salaries and Wages	\$ 4,539	\$ 4,081	\$ -	\$ 3,323
2. Employee Fringe Benefits (Health, Dental, Life, Retirement)	1,757	1,151	-	-
3. Payroll Taxes (Social Security)	308	299	-	254
4. Rent or Occupancy	-	-	-	-
5. Professional Services	-	-	772	50
6. Employee Travel	-	-	-	-
7. Conference, Meetings or Education	-	-	-	300
8. Employee Licenses and Dues	-	-	-	-
9. Supplies	4,309	3,208	19,491	1,912
10. Telephone	-	-	-	-
11. Equipment	-	-	21,084	-
12. Depreciation	-	-	-	-
13. Utilities	-	-	-	-
14. Bad Debts	-	-	-	-
15. Postage and Shipping	-	-	-	-
16. Insurance	-	-	-	-
17. Interest	-	-	-	-
18. Bank Fees and Charges	-	-	-	-
19. Advertising and Marketing	-	50	-	25
20. Other	-	53	8,000	-
B. Total Operating Costs of Awards	<u>10,913</u>	<u>8,841</u>	<u>49,348</u>	<u>5,864</u>
C. Less Disallowed Costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
D. Less Program Revenues and Other Offsets to Costs	<u>-</u>	<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>10,913</u>	<u>8,841</u>	<u>49,348</u>	<u>5,864</u>
F. Gain or (Loss) = Line A - Line E	<u>\$ -</u>	<u>\$ (0)</u>	<u>\$ 0</u>	<u>\$ (0)</u>

See the accompanying notes to the schedule of expenditures of federal and state awards and the settlement of DHS cost reimbursement awards.

**City of West Allis, Wisconsin
Settlement of DHS Cost Reimbursement Awards
Year Ended December 31, 2024**

	H23080	H23090
	GEARS Profile or	GEARS Profile or
	PO #:	PO #:
	155820	435100-G24-VendMachine-06
Award Amount	\$ 52,170.00	\$ 30,860.00
Award Period	12/1/22 - 11/30/25	7/1/23 - 6/30/24
Period of Award within the Audit Period	<u>1/1/24 - 12/31/24</u>	<u>1/1/24 - 6/30/24</u>
A. Expenditures reported to DHS or revenue received	\$ 52,170	\$ 12,708
B. Total Operating Costs of Award		
1. Employee Salaries and Wages	\$ 5,943	\$ -
2. Employee Fringe Benefits (Health, Dental, Life, Retirement)	2,906	-
3. Payroll Taxes (Social Security)	399	-
4. Rent or Occuapancy	-	-
5. Professional Services	-	-
6. Employee Travel	-	-
7. Conference, Meetings or Education	18,906	-
8. Employee Licenses and Dues	-	-
9. Supplies	-	3,033
10. Telephone	-	-
11. Equipment	24,017	9,134
12. Depreciation	-	-
13. Utilities	-	-
14. Bad Debts	-	-
15. Postage and Shipping	-	-
16. Insurance	-	-
17. Interest	-	-
18. Bank Fees and Charges	-	-
19. Advertising and Marketing	-	541
20. Other	-	-
B. Total Operating Costs of Awards	<u>52,170</u>	<u>12,708</u>
C. Less Disallowed Costs	<u>-</u>	<u>-</u>
D. Less Program Revenues and Other Offsets to Costs	<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>52,170</u>	<u>12,708</u>
F. Gain or (Loss) = Line A - Line E	<u>\$ 0</u>	<u>\$ 0</u>

See the accompanying notes to the schedule of expenditures of federal and state awards and the settlement of DHS cost reimbursement awards.

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, 2024

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, 2024.

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
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 2024**

Section I – Summary of Auditors' Results

Financial Statements

Type of auditors' report issued:

Unmodified

1. Internal control over financial reporting:

- Material weakness(es) identified? _____ yes X no
- Significant deficiency(ies) identified? _____ yes X none reported

2. Noncompliance material to financial statements noted?

_____ yes X no

Federal Awards

1. Internal control over major federal programs:

- Material weakness(es) identified? _____ yes _____ no
- Significant deficiency(ies) identified? X yes _____ none reported

2. Type of auditors' report issued on compliance for major federal programs:

Unmodified

3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

 X yes _____ no

Identification of Major Federal Programs

Assistance Listing Number(s)

Name of Federal Program or Cluster

10.557

Supplemental Food Program for Women, Infants, and Children

14.871

Section 8 Housing Choice Voucher Cluster

21.027

(COVID-19) American Rescue Plan

66.818

Brownfield's Assessment and Cleanup Cooperative Agreements

95.001

High Intensity Drug Trafficking Area Problem

Dollar threshold used to distinguish between Type A and Type B programs:

\$ 750,000

Auditee qualified as low-risk auditee?

_____ yes X no

**CITY OF WEST ALLIS, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 2024**

Section I – Summary of Auditors' Results

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

CSFA Number(s)

370.670

Name of State Project

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
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 2024**

Section II – Financial Statement Findings

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

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

2024 – 001: Eligibility

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: WI201VO2024

Award Period: January 1, 2024 – December 31, 2024

Type of Finding:

- Significant Deficiency in Internal Control over Compliance
- Other Matters

Criteria or specific requirement: As a condition of admission or continued occupancy, require the tenant and other family members to provide necessary information, documentation, and releases for the PHA to verify income eligibility (24 CFR sections 5.230, 5.609, and 982.516).

Condition: During our testing, we noted the City did not complete the Enterprise Income Verification (EIV) in accordance with the stated criteria.

Questioned Costs: Known - Undeterminable| 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 selection of this finding.

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

Repeat Finding: Yes; 2023-001

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 and planned corrective action: There is no disagreement with the audit finding.

**CITY OF WEST ALLIS, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 2024**

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

2024 – 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: WI201VO2024

Award Period: January 1, 2024 – December 31, 2024

Type of Finding:

- Significant Deficiency in Internal Control over Compliance
- Other Matters

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 - None | Likely - Undeterminable

Context: From a sample of sixty (60) program participant files selected for testing, two (2) tenant files did not include documentation of performance of rent reasonableness prior to the lease date. 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; 2023-002

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 and planned corrective action: 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, 2024


Section IV – Other Issues

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 July 29, 2025

