



Jason Kaczmarek
Finance Director/Comptroller
Finance Department
jkaczmarek@westalliswi.gov
414.302.8252

November 8, 2023

Common Council
Administration Committee
West Allis, WI

Dear Council Members:

As an organization that spends over \$750,000 in federal grant funding, the City is required to have an annual Single Audit. A Single Audit is a rigorous, city-wide examination of grant compliance. The audit must be performed by an independent auditor and concludes with a reporting package and audit report that must be submitted to the Federal Audit Clearinghouse by September 30th of each year. The audit report provides an opinion on compliance for major federal and state programs and includes a detailed schedule of all federal and state grants received by the City.

The FY 2022 Single Audit Report is attached. A summary of audit results is provided below (note: an unmodified opinion is a "clean audit opinion").

Major Federal and State Programs audited (FY 2022):

Grant Program	Audit Opinion
1. Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	Unmodified
2. Community Development Block Grant Program (CDBG)	Unmodified
3. Section 8 Housing Choice Voucher Program	Qualified
4. American Rescue Plan (ARPA – COVID-19)	Unmodified
5. Recycling Grant (State of WI-DNR grant)	Unmodified

For more details on the Housing Program audit results, refer to pages 22-28 of the Single Audit Report. Programs that receive a Qualified Opinion are required to provide a Corrective Action Plan, also attached for your review.

Of note, the Housing Division has experienced significant staff turnover in recent years. At the same time, the workload due to the demand for housing assistance has never been greater. In conversation with the auditors, they noted that they are seeing similar findings in many housing programs. As indicated in the Corrective Action Plan, the Housing Division is working to address procedural issues to improve program compliance.

Please let me know if you have any questions in advance of the Council Meeting on November 14th; otherwise, I can discuss with you then.

Sincerely,

Jason Kaczmarek

Jason Kaczmarek, CPA
Finance Director