



Management
City of West Allis, Wisconsin
West Allis, Wisconsin

In planning and performing our audit of the financial statements of City of West Allis, Wisconsin (the City) as of and for the year ended December 31, 2022, in accordance with auditing standards generally accepted in the United States of America, 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 opinion 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.

However, during our audit we became aware of deficiencies in internal control other than significant deficiencies and material weaknesses and other matters that are opportunities to strengthen your internal control and improve the efficiency of your operations. Our comments and suggestions regarding those matters are summarized below. We previously provided a written communication dated July 25, 2023 on the City's internal control. This letter does not affect our report on the financial statements dated July 25, 2023, nor our internal control communication dated July 25, 2023.

1. Review of Bank Reconciliations

Whenever possible, the same individual should not prepare, review, approve, and approve documents used in the accounting process. The monthly bank reconciliations do not have formal documentation of review and approval. Lack of review may result in an error or omission occurring without being identified.

We recommend that the City review its policy related to the preparation, review, approval, and posting of bank reconciliations. The City should formally document the review and approval of the monthly bank reconciliations.

We will review the status of this comment during our next audit engagement. We have already discussed this comment and suggestions with various City personnel, and we will be pleased to discuss this in further detail at your convenience, to perform any additional study of this matter, or to assist you in implementing the recommendation(s).

This communication is intended solely for the information and use of management, City Council, and others within the City, and is not intended to be, and should not be, used by anyone other than these specified parties.

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

CliftonLarsonAllen LLP

Milwaukee, Wisconsin
July 25, 2023