

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

**SINGLE AUDIT**  
For the Year Ended December 31, 2020



WEALTH ADVISORY | OUTSOURCING  
AUDIT, TAX, AND CONSULTING

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## TABLE OF CONTENTS

	<b>PAGE</b>
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 <i>Government Auditing Standards</i> .....	1
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 <i>State Single Audit Guidelines</i> .....	3
Schedule of Expenditures of Federal Awards .....	6
Schedule of Expenditures of State Awards .....	8
Settlement of DHS Cost Reimbursement Awards .....	9
Notes to the Schedules of Expenditures of Federal and State Awards and the Settlement of DHS Cost Reimbursement Awards .....	16
Schedule of Findings and Questioned Costs .....	17



**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**

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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 City of West Allis, Wisconsin (the "City"), as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise City's basic financial statements, and have issued our report thereon dated July 31, 2021.

**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 may exist that have not been identified.

**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 determination of financial statement amounts. 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*.

**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.



**CliftonLarsonAllen LLP**  
Wauwatosa, Wisconsin  
July 30, 2021



**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**

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West Allis, Wisconsin

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

We have audited the City of West Allis, Wisconsin's (the City) compliance with the types of compliance requirements described 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, 2020. 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.

***Management's Responsibility***

Management is responsible for compliance with federal and state statutes, regulations, and the terms and conditions of its federal and state awards applicable to its federal programs.

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of the City's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; 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*. Those standards and the Uniform Guidance and the *Wisconsin State Single Audit Guidelines* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal and state program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our qualified and unmodified opinions on compliance for major federal and state programs. However, our audit does not provide a legal determination of the City's compliance.

***Basis for Qualified Opinion on the Housing Choice Voucher Program Cluster***

As described in the accompanying schedule of findings and questioned costs, the City did not comply with requirements regarding the Housing Choice Voucher Program Cluster as described in finding 2020-001 for Eligibility. Compliance with such requirements is necessary, in our opinion, for the City's to comply with the requirements applicable to that program.

***Qualified Opinion on the Housing Choice Voucher Program Cluster***

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, 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 the Housing Choice Voucher Program Cluster for the year ended December 31, 2020.

***Unmodified Opinion on Each of the Other Major Federal and State 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, 2020.

***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 are described in the accompanying schedule of findings and questioned costs as items 2020-002. Our opinion on each major federal and state program is not modified with respect to these matters.

The City's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal and state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been 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 deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2020-001 to be a material weakness.

Common Council  
City of West Allis, Wisconsin

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 and state 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 item 2020-002 to be a significant deficiency.

The City's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the 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 aggregate 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, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated July 30, 2021, 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 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**

Wauwatosa, Wisconsin  
March 23, 2022

City of West Allis, Wisconsin  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 FOR THE YEAR ENDED DECEMBER 31, 2020**

Grantor Agency/Federal Program Title	CFDA Number	Pass-Through Agency	Pass-Through Entity Identifying Number	(Accrued) Deferred Revenue 1/1/20	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/20	Total Expenditures	Subrecipient Payments
<b>U.S. DEPARTMENT OF AGRICULTURE</b>								
Supplemental Food Program for Women, Infants, and Children	10.557	WI Department of Health Services	154710	\$ (218,353)	\$ 737,262	\$ 229,149	\$ 748,058	\$ -
Supplemental Food Program for Women, Infants, and Children	10.557	WI Department of Health Services	154746	-	19,646	-	19,646	-
Supplemental Food Program for Women, Infants, and Children	10.557	WI Department of Health Services	154760	(198)	6,626	7,948	14,376	-
Total Supplemental Food Program for Women, Infants, and Children				(218,551)	763,534	237,097	782,080	-
WIC Grants to States	10.578	WI Department of Health Services	154740	(2,625)	14,068	605	12,048	-
SNAP Cluster								
State Administrative Matching Grants for the Supplemental Nutrition Assistance	10.561	WI Department of Health Services	154661	(3,830)	20,082	4,743	20,995	-
Total U.S. Department of Agriculture				(225,006)	797,684	242,445	815,123	-
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>								
CDBG Entitlement Grants Cluster								
Community Development Block Grants	14.218	Direct Program	B-20-MC-55-0011	(402,449)	1,460,904	230,894	1,289,349	-
(COVID-19) Community Development Block Grants	14.228	Direct Program	B-20-MW-55-0011	-	204,303	15,041	219,344	-
Total CDBG Entitlement Grants Cluster				(402,449)	1,665,207	245,935	1,508,693	-
Housing Voucher Cluster								
Section 8 Housing Choice Vouchers	14.871	Direct Program	WI201	-	2,967,240	-	2,967,240	-
Section 8 Management Fees	14.871	Direct Program	WI201	-	316,114	-	316,114	-
(COVID-19) Section 8 CARES Act Supplemental Funds	14.871	Direct Program	WI201	-	1,910	-	1,910	-
Total Housing Voucher cluster				-	3,285,264	-	3,285,264	-
HOME Investment Partnerships Program	14.239	Milwaukee County	Not available	-	82,862	-	82,862	-
Total U.S. Department of Housing and Urban Development				(402,449)	5,033,333	245,935	4,876,819	-
<b>U.S. DEPARTMENT OF JUSTICE</b>								
Drugs Task Force Grant	16.710	Direct Program	Not available	-	17,538	1,145	18,683	-
Drugs Task Force Grant (MEG Unit)	16.710	Milwaukee County	Not available	-	45,316	7,668	52,984	-
COPS Anti Heroin TaskF	16.710	Direct Program	Not available	-	7,818	-	7,818	-
DEA- Relentless Pursuit	16.710	Direct Program	Not available	-	62,256	-	62,256	-
Total Public Safety Partnership and Community Policing Grants				-	132,928	8,813	141,741	-
Equitable Sharing Program	16.922	Direct Program	Not available	-	152,121	-	152,121	-
Byrne Justice Assist Grant	16.738	Milwaukee County	2018-DJ-BX-0480	(8,993)	22,723	-	13,730	-
OCDETF (OrgCrm Drug TF)	16.001	Milwaukee County	Not available	(29,902)	31,581	6,075	7,754	-
Comprehensive Opioid Abuse Site-Based Program (Cardiff Model Grant)	16.754	Direct Program	Not available	(22,583)	172,912	57,329	207,658	-
(COVID-19) Coronavirus Emergency Supplemental Funding Program	16.034	Direct Program	2020-VD-BX-1637	-	-	47,196	47,196	-
Total U.S. Department of Justice				(61,478)	512,265	119,413	570,200	-
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>								
Highway Planning and Construction Cluster								
Highway Planning and Construction	20.205	WI Department of Transportation	1060-37-90	-	25,583	-	25,583	-
Total Highway Planning and Construction Cluster				-	25,583	-	25,583	-
Highway Safety Cluster								
State and Community Highway Safety								
Speed Task Force	20.600	WI Department of Transportation	3950980-20-45	(3,960)	3,960	-	-	-
Highway Safety	20.600	WI Department of Transportation	3950980-40-02	-	23,186	-	23,186	7,772
Pedestrian Safety	20.600	WI Department of Transportation	3950959-80-08	-	12,901	-	12,901	-
National Priority Safety Programs								
Alcohol Enforcement Grant	20.616	City of Wauwatosa	3950980-31-20	(7,211)	24,385	-	17,174	-
Seatbelt Task Force	20.616	City of West Milwaukee	3950959-25-23	-	10,745	-	10,745	-
Total Highway Safety Cluster				(11,171)	75,177	-	64,006	7,772
Total U.S. Department of Transportation				(11,171)	100,760	-	89,589	7,772

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  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 FOR THE YEAR ENDED DECEMBER 31, 2020

Grantor Agency/Federal Program Title	CFDA Number	Pass-Through Agency	Pass-Through Entity Identifying Number	(Accrued) Deferred Revenue 1/1/20	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/20	Total Expenditures	Subrecipient Payments
<b>U.S. DEPARTMENT OF TREASURY</b>								
(COVID-19) Coronavirus Relief Fund	21.019	WI Department of Health Services	155803	-	17,792	8,248	26,040	-
(COVID-19) Coronavirus Relief Fund	21.019	WI Department of Health Services	155804	-	-	30,000	30,000	-
(COVID-19) Coronavirus Relief Fund	21.019	WI Department of Health Services	155805	-	269,995	97,218	367,213	-
Total (COVID-19) Coronavirus Relief Fund				-	287,787	135,466	423,253	-
<b>ENVIRONMENTAL PROTECTION AGENCY</b>								
Brownfield's Assessment and Cleanup Cooperative Agreements	66.818	Direct Program	BF-00E00912-0	-	320,661	-	320,661	-
Total Environmental Protection Agency				-	320,661	-	320,661	-
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>								
Public Health Emergency Preparedness	93.069	WI Department of Health Services	155015	(17,445)	47,417	15,685	45,657	-
Public Health Emergency Preparedness	93.069	WI Department of Health Services	155050	-	5,844	-	5,844	-
Public Health Emergency Preparedness	93.069	WI Department of Health Services	155190	(242)	16,320	4,375	20,453	-
Total Public Health Emergency Preparedness				(17,687)	69,581	20,060	71,954	-
Food and Drug Administration Research	93.103	U.S. Food and Drug Administration	G-T-1810-06346	(3,000)	3,000	-	-	-
Food and Drug Administration Research	93.103	U.S. Food and Drug Administration	G-MP-1810-06348	(15,656)	15,656	-	-	-
Food and Drug Administration Research	93.103	U.S. Food and Drug Administration	G-T-1908-07275	(1,888)	1,888	-	-	-
Total Food and Drug Administration Research				(20,544)	20,544	-	-	-
Injury Prevention and Control Research and State and Community Based Programs	93.136	WI Department of Health Services	150216	-	4,301	1,629	5,930	-
Immunization Cooperative Agreements	93.268	WI Department of Health Services	155020	-	7,908	1,649	9,557	-
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	WI Department of Health Services	155802	-	-	1,151	1,151	-
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	WI Department of Health Services	155806	-	-	117,744	117,744	-
Total Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)				-	-	118,895	118,895	-
Public Health Crisis Response: Cooperative Agreements for Emergency Response: Public Health Crisis Response	93.354	WI Department of Health Services	155129	(18,500)	18,500	-	-	-
Public Health Crisis Response: Cooperative Agreements for Emergency Response: Public Health Crisis Response	93.354	WI Department of Health Services	155801	-	39,336	12,160	51,496	-
Total Public Health Crisis Response: Cooperative Agreements for Emergency Response: Public Health Crisis Response				(18,500)	57,836	12,160	51,496	-
Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF)	93.991	WI Department of Health Services	155800	-	5,327	840	6,167	-
Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF)	93.991	WI Department of Health Services	159220	(207)	10,411	1,650	11,854	-
Total Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF)				(207)	15,738	2,490	18,021	-
Maternal and Child Health Services Block Grant	93.994	WI Department of Health Services	159320	(10,807)	16,590	20,635	26,418	-
Maternal and Child Health Services Block Grant	93.994	WI Department of Health Services	159322	-	-	-	-	-
Total Maternal and Child Health Services Block Grant				(10,807)	16,590	20,635	26,418	-
Total U.S. Department of Health and Human Services				(67,745)	192,498	177,518	302,271	-
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>								
Assistance to Firefighters Grant	97.044	Direct Program	EMW-2015-FO-06535	-	-	-	-	-
Total U.S. Department of Homeland Security				-	-	-	-	-
<b>EXECUTIVE OFFICE OF THE PRESIDENT</b>								
High Intensity Drug Trafficking Area Problem	95.001	Direct Program	G17ML0006A G18ML0006A	(441,841)	1,834,334	716,755	2,109,248	-
<b>TOTAL FEDERAL AWARDS</b>				<u>\$ (1,209,690)</u>	<u>\$ 9,079,322</u>	<u>\$ 1,637,532</u>	<u>\$ 9,507,164</u>	<u>\$ 7,772</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  
 SCHEDULE OF EXPENDITURES OF STATE AWARDS  
 FOR THE YEAR ENDED DECEMBER 31, 2020

Grantor Agency/State Program Title	State I.D. Number	Pass-Through Agency	Pass-Through Entity Identifying Number	(Accrued) Deferred Revenue 1/1/20	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/20	Total Expenditures	Subrecipient Payments
<b>DEPARTMENT OF HEALTH SERVICES</b>								
WIC Farmers' Market	435.154720	Direct Program	154720	\$ -	\$ -	\$ 6,656	\$ 6,656	\$ -
CONS CONTRACTS CHHD LD	435.157720	Direct Program	157720	(1,315)	4,372	2,347	5,404	-
Total Department of Health Services				<u>(1,315)</u>	<u>4,372</u>	<u>9,003</u>	<u>12,060</u>	<u>-</u>
<b>DEPARTMENT OF MILITARY AFFAIRS</b>								
Mobile Field Force	465.312	Emergency Manager	2018-MFF-01-11896	-	6,500	-	6,500	-
Total Department of Military Affairs				<u>-</u>	<u>6,500</u>	<u>-</u>	<u>6,500</u>	<u>-</u>
<b>DEPARTMENT OF JUSTICE</b>								
Beat Patrol Grant	505.603	Direct Program	2019-BP-01-14872 2019-BPOT-01-14879	(25,465)	82,778	64,121	121,434	-
DCI CEASE Program				-	421	-	421	-
Drug Trafficking Response Grant	Not available	Direct Program	2019-DT-01-14985	(3,793)	3,793	-	-	-
Total Department of Justice				<u>(29,258)</u>	<u>86,992</u>	<u>64,121</u>	<u>121,855</u>	<u>-</u>
<b>TOTAL STATE AWARDS</b>				<u>\$ (30,573)</u>	<u>\$ 97,864</u>	<u>\$ 73,124</u>	<u>\$ 140,415</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

## SETTLEMENT OF DHS COST REIMBURSEMENT AWARDS FOR THE YEAR ENDED DECEMBER 31, 2020

DHS Identification Number	CARS Profile or PO #: 154710	CARS Profile or PO #: 154760	CARS Profile or PO #: 154746	CARS Profile or PO #: 154740
<b>Award Amount</b>	\$ 803,227	\$ 32,320	\$ 19,646	\$ 12,625
<b>Award Period</b>	1/1/20 - 12/31/20	1/1/20 - 12/31/20	1/1/20 - 12/31/20	10/1/19 - 9/30/20
<b>Period of Award within the Audit Period</b>	<u>1/1/20 - 12/31/20</u>	<u>1/1/20 - 12/31/20</u>	<u>1/1/20 - 12/31/20</u>	<u>1/1/20 - 9/30/20</u>
A. Expenditures reported to DHS or revenue received	\$ 748,058	\$ 14,376	\$ 19,646	\$ 12,048
B. Total Operating Costs of Award				
1. Employee Salaries and Wages	\$ 470,385	\$ 13,067	\$ -	\$ -
2. Employee Fringe Benefits (Health, Dental, Life, Retirement)	165,569	273	-	-
3. Payroll Taxes (Social Security)	34,456	995	-	-
4. Rent or Occuapancy	11,488	-	-	-
5. Professional Services	-	-	-	-
6. Employee Travel	-	-	-	-
7. Conference, Meetings or Education	1,779	-	-	-
8. Employee Licenses and Dues	200	-	-	-
9. Supplies	59,723	-	-	-
10. Telephone	3,743	-	-	-
11. Equipment	-	-	-	-
12. Depreciation	-	-	-	-
13. Utilities	-	-	-	-
14. Bad Debts	-	-	-	-
15. Postage and Shipping	649	-	-	-
16. Insurance	-	-	-	-
17. Interest	-	-	-	-
18. Bank Fees and Charges	-	-	-	-
19. Advertising and Marketing	-	41	19,646	-
20. Other	66	-	-	12,048
B. Total Operating Costs of Awards	<u>748,058</u>	<u>14,376</u>	<u>19,646</u>	<u>12,048</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>748,058</u>	<u>14,376</u>	<u>19,646</u>	<u>12,048</u>
F. Gain or (Loss) = Line A - Line E	\$ -	\$ -	\$ -	\$ -

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

## SETTLEMENT OF DHS COST REIMBURSEMENT AWARDS FOR THE YEAR ENDED DECEMBER 31, 2020

DHS Identification Number	CARS Profile or PO #: 154661	CARS Profile or PO #: 154661	CARS Profile or PO #: 155015	CARS Profile or PO #: 155015
<b>Award Amount</b>	\$ 23,337	\$ 23,337	\$ 51,821	\$ 52,196
<b>Award Period</b>	10/1/19 - 9/30/20	10/1/20 - 9/30/21	7/1/19 - 6/30/20	7/1/20 - 6/30/21
<b>Period of Award within the Audit Period</b>	<u>1/1/20 - 9/30/20</u>	<u>10/1/20 - 12/31/20</u>	<u>1/1/20 - 6/30/20</u>	<u>7/1/20 - 12/31/20</u>
A. Expenditures reported to DHS or revenue received	\$ 16,417	\$ 4,578	\$ 26,823	\$ 18,834
B. Total Operating Costs of Award				
1. Employee Salaries and Wages	\$ 7,022	\$ 1,441	\$ 2,545	\$ 10,299
2. Employee Fringe Benefits (Health, Dental, Life, Retirement)	3,073	752	639	2,428
3. Payroll Taxes (Social Security)	502	124	184	771
4. Rent or Occuapancy	-	-	-	-
5. Professional Services	-	-	-	-
6. Employee Travel	-	-	-	-
7. Conference, Meetings or Education	-	-	2,357	(450)
8. Employee Licenses and Dues	-	-	-	510
9. Supplies	3,307	977	5,865	3,112
10. Telephone	2,492	514	1,769	1,939
11. Equipment	-	-	1,339	-
12. Depreciation	-	-	-	-
13. Utilities	-	-	-	-
14. Bad Debts	-	-	-	-
15. Postage and Shipping	-	770	-	-
16. Insurance	-	-	-	-
17. Interest	-	-	-	-
18. Bank Fees and Charges	-	-	-	-
19. Advertising and Marketing	21	-	10,455	225
20. Other	-	-	1,670	-
<b>B. Total Operating Costs of Awards</b>	<u>16,417</u>	<u>4,578</u>	<u>26,823</u>	<u>18,834</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>16,417</u>	<u>4,578</u>	<u>26,823</u>	<u>18,834</u>
F. Gain or (Loss) = Line A - Line E	\$ -	\$ -	\$ -	\$ -

*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

## SETTLEMENT OF DHS COST REIMBURSEMENT AWARDS FOR THE YEAR ENDED DECEMBER 31, 2020

DHS Identification Number	CARS Profile or PO #: 155050	CARS Profile or PO #: 155190	CARS Profile or PO #: 155190	CARS Profile or PO #: 155020
<b>Award Amount</b>	\$ 7,125	\$ 16,558	\$ 16,558	\$ 17,018
<b>Award Period</b>	7/1/19 - 6/30/20	7/1/19 - 6/30/20	7/1/20-6/30/21	1/1/20-12/31/20
<b>Period of Award within the Audit Period</b>	<u>1/1/20 - 6/30/20</u>	<u>1/1/20-6/30/20</u>	<u>7/1/20-12/31/20</u>	<u>1/1/20-12/31/20</u>
A. Expenditures reported to DHS or revenue received	\$ 5,844	\$ 14,915	\$ 5,538	\$ 9,557
B. Total Operating Costs of Award				
1. Employee Salaries and Wages	\$ 3,237	\$ -	\$ 179	\$ 6,263
2. Employee Fringe Benefits (Health, Dental, Life, Retirement)	2,382	-	56	2,841
3. Payroll Taxes (Social Security)	225	-	23	453
4. Rent or Occuapancy	-	-	-	-
5. Professional Services	-	-	-	-
6. Employee Travel	-	-	-	-
7. Conference, Meetings or Education	-	-	-	-
8. Employee Licenses and Dues	-	-	-	-
9. Supplies	-	8,937	2,828	-
10. Telephone	-	1,511	1,909	-
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	-	-	543	-
20. Other	-	4,467	-	-
B. Total Operating Costs of Awards	<u>5,844</u>	<u>14,915</u>	<u>5,538</u>	<u>9,557</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>5,844</u>	<u>14,915</u>	<u>5,538</u>	<u>9,557</u>
F. Gain or (Loss) = Line A - Line E	\$ -	\$ -	\$ -	\$ -

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

## SETTLEMENT OF DHS COST REIMBURSEMENT AWARDS FOR THE YEAR ENDED DECEMBER 31, 2020

DHS Identification Number	CARS Profile or PO #: 150216	CARS Profile or PO #: 150216	CARS Profile or PO #: 155800	CARS Profile or PO #: 155800
Award Amount	\$ 25,000	\$ 23,751	\$ 5,400	\$ 5,400
Award Period	9/1/19-8/31/20	9/1/20-8/31/21	7/1/19-6/30/20	7/1/20-6/30/21
Period of Award within the Audit Period	<u>1/1/20-8/31/20</u>	<u>9/1/20-12/31/20</u>	<u>1/1/20-6/30/20</u>	<u>7/1/20-12/31/20</u>
A. Expenditures reported to DHS or revenue received	\$ 4,301	\$ 1,629	\$ 5,327	\$ 840
B. Total Operating Costs of Award				
1. Employee Salaries and Wages	\$ 3,047	\$ 1,169	\$ -	\$ 634
2. Employee Fringe Benefits (Health, Dental, Life, Retirement)	1,143	420	-	159
3. Payroll Taxes (Social Security)	111	40	-	47
4. Rent or Occuapancy	-	-	-	-
5. Professional Services	-	-	-	-
6. Employee Travel	-	-	-	-
7. Conference, Meetings or Education	-	-	-	-
8. Employee Licenses and Dues	-	-	-	-
9. Supplies	-	-	5,327	-
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>4,301</u>	<u>1,629</u>	<u>5,327</u>	<u>840</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>4,301</u>	<u>1,629</u>	<u>5,327</u>	<u>840</u>
F. Gain or (Loss) = Line A - Line E	\$ -	\$ -	\$ -	\$ -

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

## SETTLEMENT OF DHS COST REIMBURSEMENT AWARDS FOR THE YEAR ENDED DECEMBER 31, 2020

DHS Identification Number	CARS Profile or PO #: 159220	CARS Profile or PO #: 159220	CARS Profile or PO #: 154720	CARS Profile or PO #: 157720
<b>Award Amount</b>	\$ 10,411	\$ 13,895	\$ 6,656	\$ 10,567
<b>Award Period</b>	10/1/19-9/30/20	10/1/20-9/30/21	1/1/20-12/31/20	1/1/20-12/31/20
<b>Period of Award within the Audit Period</b>	<u>1/1/20-9/30/20</u>	<u>10/1/20-12/31/20</u>	<u>1/1/20-12/31/20</u>	<u>1/1/20-12/31/20</u>
A. Expenditures reported to DHS or revenue received	\$ 10,204	\$ 1,650	\$ 6,656	\$ 5,404
B. Total Operating Costs of Award				
1. Employee Salaries and Wages	\$ 8,247	\$ -	\$ 5,537	\$ 3,595
2. Employee Fringe Benefits (Health, Dental, Life, Retirement)	1,145	-	396	1,547
3. Payroll Taxes (Social Security)	812	-	425	262
4. Rent or Occuapancy	-	-	-	-
5. Professional Services	-	-	-	-
6. Employee Travel	-	-	-	-
7. Conference, Meetings or Education	-	1,650	-	-
8. Employee Licenses and Dues	-	-	-	-
9. Supplies	-	-	-	-
10. Telephone	-	-	-	-
11. Equipment	-	-	-	-
12. Depreciation	-	-	-	-
13. Utilities	-	-	-	-
14. Bad Debts	-	-	-	-
15. Postage and Shipping	-	-	298	-
16. Insurance	-	-	-	-
17. Interest	-	-	-	-
18. Bank Fees and Charges	-	-	-	-
19. Advertising and Marketing	-	-	-	-
20. Other	-	-	-	-
B. Total Operating Costs of Awards	<u>10,204</u>	<u>1,650</u>	<u>6,656.00</u>	<u>5,404</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>10,204</u>	<u>1,650</u>	<u>6,656</u>	<u>5,404</u>
F. Gain or (Loss) = Line A - Line E	\$ -	\$ -	\$ -	\$ -

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

## SETTLEMENT OF DHS COST REIMBURSEMENT AWARDS FOR THE YEAR ENDED DECEMBER 31, 2020

DHS Identification Number	CARS Profile or PO #: 159320	CARS Profile or PO #: 155801	CARS Profile or PO #: 155802	CARS Profile or PO #: 155803
<b>Award Amount</b>	\$ 26,420	\$ 52,196	\$ 21,400	\$ 19,992
<b>Award Period</b>	1/1/20-12/31/20	4/1/20-3/31/21	3/1/20-12/31/20	3/1/20-12/31/20
<b>Period of Award within the Audit Period</b>	<u>1/1/20-12/31/20</u>	<u>4/1/20-12/31/20</u>	<u>3/1/20-12/31/20</u>	<u>3/1/20-12/31/20</u>
A. Expenditures reported to DHS or revenue received	\$ 26,418	\$ 51,496	\$ 1,151	\$ 26,040
B. Total Operating Costs of Award				
1. Employee Salaries and Wages	\$ 4,532	\$ 30,359	\$ -	\$ 4,357
2. Employee Fringe Benefits (Health, Dental, Life, Retirement)	971	8,569	-	1,351
3. Payroll Taxes (Social Security)	340	2,245	-	324
4. Rent or Occuapancy	-	-	-	-
5. Professional Services	-	2,253	-	20,008
6. Employee Travel	-	-	-	-
7. Conference, Meetings or Education	170	(393)	-	-
8. Employee Licenses and Dues	-	-	-	-
9. Supplies	20,405	(4,169)	-	-
10. Telephone	-	3,834	-	-
11. Equipment	-	-	-	-
12. Depreciation	-	-	-	-
13. Utilities	-	-	-	-
14. Bad Debts	-	-	-	-
15. Postage and Shipping	-	616	-	-
16. Insurance	-	-	-	-
17. Interest	-	-	-	-
18. Bank Fees and Charges	-	-	-	-
19. Advertising and Marketing	-	8,182	-	-
20. Other	-	-	1,151	-
B. Total Operating Costs of Awards	<u>26,418</u>	<u>51,496</u>	<u>1,151</u>	<u>26,040</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>26,418</u>	<u>51,496</u>	<u>1,151</u>	<u>26,040</u>
F. Gain or (Loss) = Line A - Line E	\$ -	\$ -	\$ -	\$ -

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

## SETTLEMENT OF DHS COST REIMBURSEMENT AWARDS FOR THE YEAR ENDED DECEMBER 31, 2020

DHS Identification Number	CARS Profile or PO #: 155804	CARS Profile or PO #: 155805	CARS Profile or PO #: 155806
<b>Award Amount</b>	\$ 30,000	\$ 367,213	\$ 922,900
<b>Award Period</b>	3/1/20-12/31/20	3/1/20-12/31/20	10/1/20-10/1/22
<b>Period of Award within the Audit Period</b>	<u>3/1/20-12/31/20</u>	<u>3/1/20-12/31/20</u>	<u>10/1/20-12/31/20</u>
A. Expenditures reported to DHS or revenue received	\$ 30,000	\$ 367,213	\$ 117,744
B. Total Operating Costs of Award			
1. Employee Salaries and Wages	\$ 19,147	\$ 239,883	\$ 86,477
2. Employee Fringe Benefits (Health, Dental, Life, Retirement)	5,410	56,147	8,731
3. Payroll Taxes (Social Security)	1,419	18,100	5,819
4. Rent or Occuapancy	-	-	-
5. Professional Services	293	53,083	16,717
6. Employee Travel	-	-	-
7. Conference, Meetings or Education	-	-	-
8. Employee Licenses and Dues	-	-	-
9. Supplies	190	-	-
10. Telephone	1,084	-	-
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	2,457	-	-
B. Total Operating Costs of Awards	<u>30,000</u>	<u>367,213</u>	<u>117,744</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>30,000</u>	<u>367,213</u>	<u>117,744</u>
F. Gain or (Loss) = Line A - Line E	\$ -	\$ -	\$ -

*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, 2020**

**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 CFDA 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, 2020.

**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  
For the Year Ended December 31, 2020**

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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	___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?	___X___ yes	_____ no	
• Significant deficiency(ies) identified?	_____ yes	___X___ none reported	
2. Type of auditors' report issued on compliance for major federal programs:	Qualified for Section Housing Choice Voucher, Unmodified for all other programs		
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**

CFDA Number(s)	Name of Federal Program or Cluster
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children
14.871	Section 8 Housing Choice Voucher Cluster

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

**CITY OF WEST ALLIS, WISCONSIN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended December 31, 2020**

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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)?                      X   yes                    \_\_\_\_\_ 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?                      X   yes                    \_\_\_\_\_ no

**Identification of Major State Projects**

**CSFA Number(s)**

505.603

**Name of State Project**

Beat Patrol 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**  
**For the Year Ended December 31, 2020**

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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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**2020-001:** Third Party Asset Verification  
**Federal Agency:** U.S. Department of Housing and Urban Development  
**Federal Program Title:** Housing Choice Voucher Program Cluster  
**CFDA No:** 14.871  
**Compliance Requirement:** Eligibility  
**Award Period:** January 1, 2020 – December 31, 2020  
**Type of Finding:**

- Internal Control, Material Weakness in Internal Control over Compliance
- Material Noncompliance (Modified Opinion)

**Criteria or specific requirement:** Assets reported on the tenant assistance application were verified by the leasing specialist by obtaining 3rd party verification of assets. If the tenant listed bank accounts, the PHA must obtain account balances from the bank or copies of bank statements. If the tenant receives SS income or wages, look at these forms to see if there is any indication of direct deposit. If so, the PHA should have gotten bank statements. (24 CFR 985.516).

**Condition:** During our testing, we noted the City failed to maintain documentation with the requirements to obtain 3rd party verification as stated in the criteria section of this finding.

**Questioned Costs:** Known – None |

**Context:** From a statistically valid sample of forty (40) program participant files selected for testing, eighteen (18) files failed to maintain documentation of eligibility with the requirement to obtain 3<sup>rd</sup> party verification of assets 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 24 CFR 985.516 as stated in the criteria section of this finding.

**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 as stated in the criteria section of this finding.

**Views of Responsible Officials:** There is no disagreement with the audit finding.

**Responsible Person and Anticipated Completion Date:** Steven Schaer, Manager, Planning and Zoning and September 30, 2022.

**CITY OF WEST ALLIS, WISCONSIN**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**For the Year Ended December 31, 2020**

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

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**2020-002:** Quarterly Reporting  
**State Agency:** Wisconsin Department of Justice  
**State Program Title:** Boat Patrol  
**State Listing No:** 505.603  
**Compliance Requirement:** Reporting  
**Award Period:** January 1, 2020 – December 31, 2020

**Type of Finding:**

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

**Criteria or specific requirement:** The agreement requires that quarterly financial and performance reports be filed with the Wisconsin Department of Justice no later than April 4, 2020; July 12, 2020; October 12, 2020; and January 30, 2021.

**Condition:** During our testing, we noted the City failed to timely file the required quarterly reports as stated in the criteria section of this finding.

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

**Context:** From a statistically valid sample of four (4) quarterly reports selected for testing, two (2) failed to be filed by the applicable deadlines noted 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 reporting requirements as stated in the criteria section of this finding.

**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 as stated in the criteria section of this finding.

**Views of Responsible Officials:** There is no disagreement with the audit finding.

**Responsible Person and Anticipated Completion Date:** Kris Moen, Deputy Finance Director and June 30, 2022.

**CITY OF WEST ALLIS, WISCONSIN**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**For the Year Ended December 31, 2020**

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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          | Yes |
| 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 March 23, 2022

**CITY OF WEST ALLIS, WISCONSIN  
CORRECTIVE ACTION PLAN  
YEAR ENDED DECEMBER 31, 2020**

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

State: Wisconsin Department of Health Services

The City of West Allis, Wisconsin respectfully submits the following corrective action plan for the year ended December 31, 2020.

Audit period: January 1, 2020 to December 31, 2020

The findings from the schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

**FINDINGS—FINANCIAL STATEMENT AUDIT**

There were no financial statement audit finding to report in accordance with Government Auditing Standards for the year ended December 31, 2020.

**FINDINGS—FEDERAL AND STATE AWARD PROGRAMS AUDITS**

U.S. Department of Housing and Urban Development

2020-001      Housing Choice Voucher Program – Assistance Listing No. 14.871

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 as stated in the criteria section of this finding.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action taken in response to finding: Prior to notification of this audit finding in March 2022, the Housing Office experienced staffing turnover and other organizational changes, which included key program staff, and a departmental reorganization that changed program supervision responsibilities. After efforts to stabilize the staffing interruptions, Housing Staff took corrective action in early 2021 to cross-train and work toward improvement and consistency as it relates specifically to verifying and maintaining participant eligibility requirements. Housing staff indicated such efforts were completed by July 2021.

A more complete review of the policies and procedures and overall system of internal control for the Housing Choice Voucher program is likely needed due to the recent staffing and organizational changes. It is anticipated that this review will be completed during 2022.

Name(s) of the contact person(s) responsible for corrective action: Steven Schaer

Planned completion date for corrective action plan: 9/30/2022

2020-002      Beat Patrol – State ID No. 505.603

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 as stated in the criteria section of this finding.

**CITY OF WEST ALLIS, WISCONSIN  
CORRECTIVE ACTION PLAN  
YEAR ENDED DECEMBER 31, 2020**

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action taken in response to finding: Prior to notification of this audit finding in March 2022, the city had recognized the impact that staff turnover and knowledge gaps were having from a risk assessment standpoint. Specific to grant compliance, in late 2021, the City Finance Department drafted a Grant Management Policy to formalize responsibilities for grant management and compliance. A key component of that policy includes establishing a program point of contact for each grant who can work closely with a Grant Accountant in the Finance Department to ensure financial reporting is completed timely and accurately. The program point of contact also completes performance reporting as needed for the grant. The Grant Management Policy is in a final review stage and is expected to be formally adopted by the City's Common Council during Q2 2022. Afterwards, communication of the new policy requirements and training, as needed, will be conducted in all City Departments that administer grant funding.

For the Beat Patrol Grant, a Captain at the Police Department is the program point of contact, and he has effectively managed the reporting deadlines for over a year now. He works closely with the Grant Accountant in Finance on all necessary reporting requirements for this and other Police Department grants. In short, these issues are not occurring anymore. The reports that were filed late, as noted in the finding, were previously handled by a long-tenured Grant Accountant. We were not well prepared for her departure, but since that time have worked to establish a shared "deadline calendar" for critical items such as grant reports, and more effective cross-training that should avoid such issues in the future.

Name(s) of the contact person(s) responsible for corrective action: Kris Moen

Planned completion date for corrective action plan: 6/30/2022

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If the U.S. Department of Housing and Urban Development or the Wisconsin Department of Health Services has questions regarding this plan, please call Kris Moen, Deputy Finance Director, at (414) 302-8251.

**CITY OF WEST ALLIS, WISCONSIN  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED DECEMBER 31, 2020**

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

State: Wisconsin Department of Health Services

The City of West Allis, Wisconsin respectfully submits the following summary schedule of prior audit findings for the year ended December 31, 2020.

Audit period: January 1, 2020 to December 31, 2020

The findings from the prior audit's schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the prior year.

**FINDINGS—FINANCIAL STATEMENT AUDIT**

**2019 – 001 Audit Adjustment**

**Condition:** Two material journal entries were identified, proposed to management, and accepted during the performance of the audit to report activity related to long term debt issuance in accordance with GAAP.

**Status:** Corrective action has been taken.

**FINDINGS— FEDERAL AND STATE AWARD PROGRAMS AUDITS**

There were no federal or state award program audit findings in the prior year.

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If the U.S. Department of Housing and Urban Development or the Wisconsin Department of Health Services has questions regarding this schedule, please call Kris Moen, Deputy Finance Director, at (414) 302-8251.