



October 31, 2023

Proposal to provide professional  
audit services to:

## City of West Allis, Wisconsin

Prepared by:

**Jordan Boehm, CPA, Principal**

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**[CLAconnect.com](https://CLAconnect.com)**

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CliftonLarsonAllen LLP  
CLAconnect.com

October 31, 2023

Robert A Barwick, CPPB, Senior Buyer  
Finance Department  
City of West Allis  
7525 West Greenfield Ave  
West Allis, WI 53214  
purchasing@westalliswi.gov

Via Email Submission Only

Dear Mr. Barwick:

Thank you for inviting us to propose. We look forward to the opportunity to provide services to City of West Allis (the City).

We are confident that our extensive experience serving similar governmental entities, bolstered by our client-oriented philosophy and depth of resources, will make CLA a top qualified candidate to fulfill the scope of your engagement. The following differentiators are offered for the City's consideration:

- **Industry-specialized insight and resources** – As one of the nation's leading professional services firms, and one of the largest firms who specialize in regulated industries, CLA has the experience and resources to assist the City with their audit needs. In addition to your experienced local engagement team, the City will have access to one of the country's largest and most knowledgeable pools of regulated industry resources.
- **OMB Uniform Guidance (UG) and Wisconsin State Single Audit experience** – CLA performs single audits for hundreds of organizations annually, ranking top in the nation for the number of single audits performed by any CPA firm. The single audit requires a specific set of skills to properly perform the procedures. As such, we have developed a group of professionals who specialize in providing single audit services.
- **Strong methodology and responsive timeline** – In forming our overall audit approach, we have carefully reviewed the RFP and considered our experience performing similar work for other municipalities. Our local government clients are included amongst the more than 4,200 governmental organizations we serve nationally. Our staff understands your complexities not just from a compliance standpoint, but also from an operational point of view. We have developed a work plan that takes into consideration your unique needs as a governmental entity in Wisconsin. The work plan also minimizes the disruption of your staff and operations and provides a blueprint for timely delivery of your required reports.
- **Communication and proactive leadership** – The City will benefit from a high level of hands-on service from our team's senior professionals. We can provide this level of service because, unlike other national firms, our principal-to-staff ratio is similar to smaller firms – allowing our senior level professionals to be involved and immediately available throughout the entire engagement process. Our approach helps members of the engagement team stay abreast of key issues at the City and take an active role in addressing them.

- ***A focus on providing consistent, dependable service*** – We differ from other national firms in that our corporate practice focuses on the needs of non-SEC clients, thus allowing us to avoid the workload compression typically experienced by firms that must meet public companies’ SEC filing deadlines. CLA is organized into industry teams, affording our clients with specialized industry-specific knowledge supplemented by valuable local service and insight. Therefore, the City will enjoy the service of members of our state and local government services team who understand the issues and environment critical to governmental entities.

We want to serve you and we have the qualifications to deliver quality, timely work. Throughout this proposal, we take you on a journey outlining how we’ll work together and the value you can come to appreciate when we exceed expectations. For ease of evaluation, the structure of our proposal follows your RFP section titled, *Proposal Contents and Format*.

Please contact me if I can provide additional information on our firm or our proposal.

Sincerely,

**CliftonLarsonAllen LLP**

A handwritten signature in blue ink that reads "Jordan Boehm". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Jordan Boehm, CPA

Principal

414-721-7510

[jordan.boehm@CLAconnect.com](mailto:jordan.boehm@CLAconnect.com)

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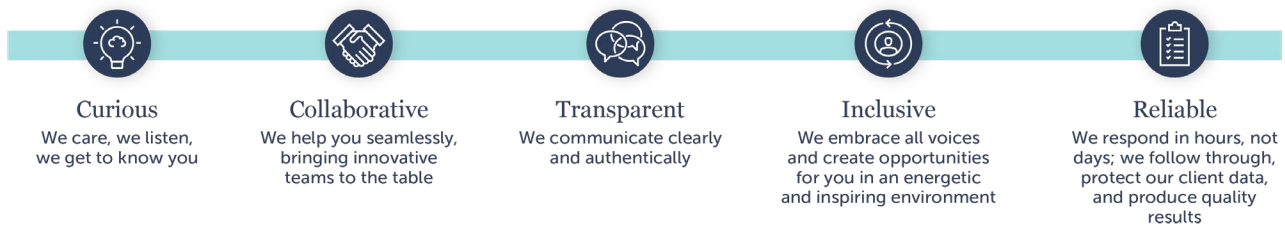


# 1. Executive Summary

You deserve to work with people whose values match your own. Our values drive our behavior and lead to service delivery that exceeds expectations and provides you with the [CLA client experience](#).

What does that mean? It means you'll work with a team with the resources to support the whole of your organization. You can count on industry specialized professionals who bring ideas and strategies that are relevant and actionable. Quite simply, you'll encounter value beyond the expected.

We put relationships first. Our family culture is at the center of our success, and we invite different beliefs and perspectives to the table, so we can truly know and help our clients, our communities, and each other. Here's what you can experience.



***Your time is valuable:*** We know how to deliver quality, timely work and we take care of the details so you can focus on what really matters: the important decisions that drive your success.



## 2. Detailed Information

### Description of firm

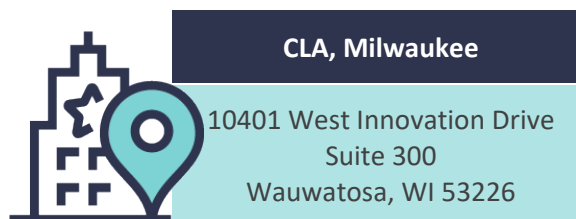
It takes balance. With CLA by your side, you can find everything you need in one firm. Professionally or personally, big or small, we can help you discover opportunities and bring balance to get you where you want to go.



As a professional services firm, we exist to create opportunities ... for you, our people, and our communities through industry-focused wealth advisory, digital, audit, tax, consulting, and outsourcing services. We do this when we live the CLA Promise — a promise to know you and help you.

### Office location assigned to manage the engagement

The City will be served by our specialized government engagement team located in our Wauwatosa, Wisconsin office. We are a local firm with national resources. We are solely focused on providing high quality accounting, auditing, and consulting services to Wisconsin municipalities, special districts, and other government entities. We have provided the address to our office below.



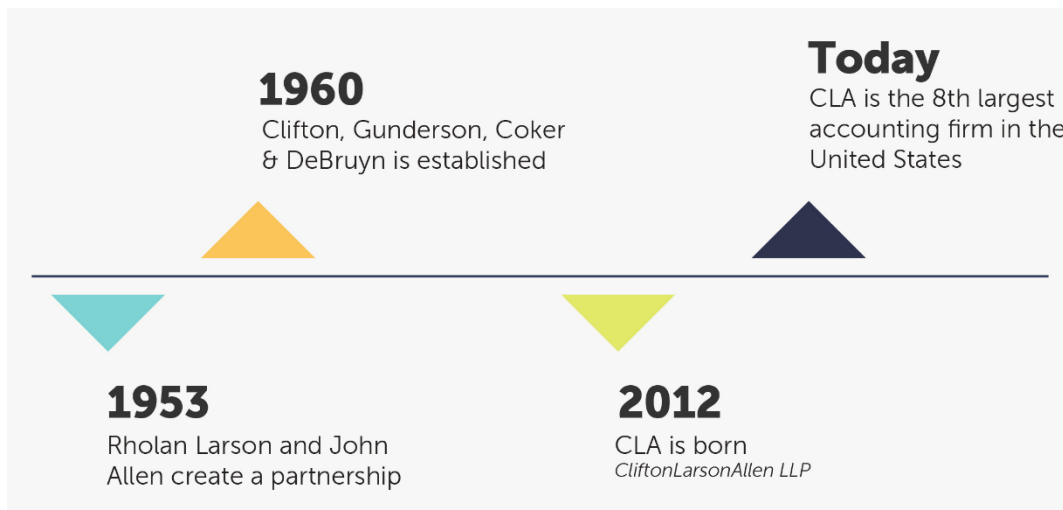
## Size of firm's governmental audit staff

With more than 550 professionals dedicated to our state and local government practice, CLA has one of the largest governmental audit and consulting practices in the country and brings extensive experience providing a variety of such services to state and local government entities. Our state and local government team serves more than 4,200 governmental engagements nationwide, including numerous cities, counties, municipalities, states and state agencies, and school boards. In addition, we perform single audits for hundreds of organizations annually, ranking top in the nation for the number of single audits performed by any CPA firm.

## Longevity of CLA

On January 1, 2012, two regional firms, Clifton Gunderson and LarsonAllen, merged to become CLA. They were driven by a shared vision to be a different kind of firm and a dream to be America's leading providers of professional services.

We're celebrating 11 years as CLA, but the roots of our culture reach back much further. Across decades, the philosophies that drove our legacy firms — from how they served clients and treated their people to how they did business — shared many attributes. We still find them present today in what we call the CLA Promise.



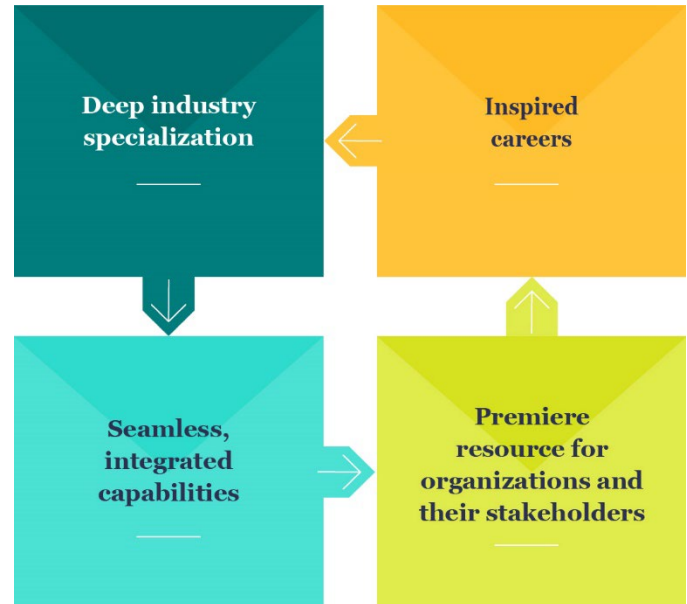


## Opportunities for you

You'll find resources you would expect in the largest firms, with the personal touch of people who live and work in your community.

You'll access leaders and professionals in communities across the country, rather than from one central headquarters. We work together to look at your organization holistically, and then help you address challenges by offering support where you need it, from traditional audit and tax to outsourcing and wealth advisory.

As you navigate opportunities and challenges in a competitive and constantly changing environment, we'll embrace change, learn from it, and design processes to make interactions easier, more transparent, and seamless.



## Opportunities for our people

At CLA, people find meaningful work in a fun, compelling, and energizing culture. Our people design their own customized careers through our inspired careers strategic advantage. In 2022 our total headcount was up a record-breaking 11% and we saw an incredible retention rate of 83%. Inspired by their careers, our family members develop client relationships that bring deeper knowledge and help you shine. We're one family, working together to create opportunities.

What's more, CLA is building a [diverse, inclusive, and equitable culture](#) that welcomes different beliefs and perspectives. We want to be representative of the communities we serve and foster an environment of inclusion and belonging, resulting in enhanced value for our clients, our communities, and each other.

***Inclusive:*** *We embrace all voices and create opportunities by removing barriers and helping our people build inspired careers.*

## Opportunities for our community

CLA's community impact team unifies the work and missions of our diversity, equity, and inclusion council and the CLA Foundation with a laser focus on advancing education, employment, and entrepreneurship within CLA and throughout our society.

Since 2015, our [CLA Foundation](#) has granted more than \$8 million from nominations made by and funds raised from CLA family members. Each grant recipient's work aligns with the foundation's mission to create career opportunities through education, employment, and entrepreneurship by connecting diverse networks inclusive of all genders and races, veterans, and the disability community.

Read more in CLA's annual [Promise Report](#).





## Qualifications of the team

The true value in working with our team is your ability to develop a personal and professional relationship with leaders who understand your industry, challenges, and opportunities.

Your team will work directly with our team, with the full support of an entire CLA family behind it. Meet your service team leaders below and learn about the rest of the team in the appendix.

Engagement Team Member	Role	Years' Experience
Jordan Boehm, CPA	<b>Engagement principal</b> – Jordan will have overall engagement responsibility including planning the engagement, developing the audit approach, supervising staff, and maintaining client contact throughout the engagement and throughout the year. Jordan is responsible for total client satisfaction through the deployment of all required resources and continuous communication with management and the engagement team.	11+
Michael Anderson, CPA	<b>Engagement Manager</b> – Michael will act as the lead manager on the engagement. In this role, Michael will assist the engagement principal with planning the engagement and performing complex audit areas. He will perform a technical review of all work performed and is responsible for the review of the annual comprehensive financial report and all related reports.	8+
Tori Nelsen	<b>Senior</b> – Tori will be responsible for the day-to-day activities for this engagement, including the supervision of all staff assigned.	5+
<b>Additional staff</b> – We will assign additional staff to your engagement based on your needs and their experience providing services to state and local governments.		

**Collaborative:** Support from a responsive local team complemented by national resources. We consider the whole of your organization, bringing innovative teams to the table.



## Firm’s experience

### Similar projects

Village of Caledonia, Wisconsin	
Summary of engagement	CLA is engaged to complete the financial statement audit in accordance with Generally Accepted Auditing Standards, Government Auditing Standards. In addition, we perform a single audit in accordance with the requirements of the Uniform Guidance and the Wisconsin <i>State Single Audit Guidelines</i> , as needed.
Village of Brown Deer, Wisconsin	
Summary of engagement	CLA is engaged to complete the financial statement audit in accordance with Generally Accepted Auditing Standards, Government Auditing Standards. In addition, we perform a single audit in accordance with the requirements of the Uniform Guidance and the Wisconsin <i>State Single Audit Guidelines</i> , as needed.
Waukesha County, Wisconsin	
Summary of engagement	CLA is engaged to complete the financial statement audit in accordance with Generally Accepted Auditing Standards, Government Auditing Standards. In addition, we perform a single audit in accordance with the requirements of the Uniform Guidance and the Wisconsin <i>State Single Audit Guidelines</i> .

### State and local government clients served in Wisconsin

SLG Clients of Wisconsin		
<ul style="list-style-type: none"> <li>Abrams Sanitary District No 1-WI</li> <li>Adams County Wisconsin</li> <li>Adell, Village of-WI</li> <li>Aging and Disability Resource Center-WI</li> <li>Algoma Medical Center-WI</li> <li>Algoma Sanitary District #1, Town of-WI</li> <li>Algoma Utilities-WI</li> <li>Algoma, City of-WI</li> <li>Algoma, Town of-WI</li> </ul>	<ul style="list-style-type: none"> <li>Kellnersville, Village of-WI</li> <li>Kenosha County - WI</li> <li>Kenosha Unified School District - WI</li> <li>Kenosha Water Utility</li> <li>Kewaunee County-WI</li> <li>Kewaunee School District-WI</li> <li>Lac Courte Oreilles Casino Enterprises</li> <li>Ladysmith School District</li> </ul>	<ul style="list-style-type: none"> <li>Somerset Fire And Rescue</li> <li>Sopko Holdings LLC</li> <li>Sound Properties, LLC</li> <li>Southern Door County School District</li> <li>Sparta-Tomah Broadcasting Co Inc</li> <li>Spoooner Area School District</li> <li>St Croix County</li> <li>St Croix Valley Natural Gas Co</li> </ul>



## SLG Clients of Wisconsin

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| <ul style="list-style-type: none"> <li>• Allouez, Village of-WI</li> <li>• Alma Area Schools</li> <li>• Alvin, Town of-WI</li> <li>• Antigo, City of-WI</li> <li>• Appleton Area School District-WI</li> <li>• Appleton, City of-WI</li> <li>• Ashwaubenon School-WI</li> <li>• Aurora Sanitary District #1-WI</li> <li>• Aurora, Town of-WI</li> <li>• Baileys Harbor, Town of-WI</li> <li>• Baldwin-Woodville Area School District</li> <li>• Balsam Lake Centuria Police Department</li> <li>• Barron Area School District</li> <li>• Barron County</li> <li>• Barron County Highway Department</li> <li>• Barron Electric Cooperative</li> <li>• Baso International</li> <li>• Baso International Inc</li> <li>• Bay Area Rural Transit</li> <li>• Bay Lake RPC-WI</li> <li>• Bay Oaks Inc-WI</li> <li>• Bayfield Electric Cooperative</li> <li>• Beecher/Dunbar/Pembin School-WI</li> <li>• Birnamwood, Village of-WI</li> <li>• Black Creek, Village of-WI</li> <li>• Boyceville Community Fire District</li> <li>• Brillion, City of-WI</li> </ul> | <ul style="list-style-type: none"> <li>• Lake Holcombe School District</li> <li>• Lakeland Union High School</li> <li>• Langlade County-WI</li> <li>• Lawrence, Town of-WI</li> <li>• Ledgeview, Town of-WI</li> <li>• Liberty Grove, Town of-WI</li> <li>• Liberty, Town of-WI</li> <li>• Lincoln County Wisconsin-WI</li> <li>• Lincoln, Town of-WI</li> <li>• Little Suamico Sanitary District-WI</li> <li>• Little Suamico, Town of-WI</li> <li>• Luxemburg, Village of-WI</li> <li>• Madison Metropolitan Sewerage District</li> <li>• Manitowoc Calumet Library System-WI</li> <li>• Manitowoc County-WI</li> <li>• Marinette School District-WI</li> <li>• Medical Environmental Recovery, Inc.</li> <li>• Menasha Utility District, Town of</li> <li>• Menasha Utility, City of-WI</li> <li>• Menasha, City of-WI</li> <li>• Menominee Casino Resort/Thunderbird Complex</li> <li>• Menominee County-WI</li> <li>• Menominee, Town of-WI</li> <li>• Mequon-Thiensville School District-WI</li> <li>• Merrill Area Public Schools</li> </ul> | <ul style="list-style-type: none"> <li>• St Nazianz, Village of-WI</li> <li>• St. Francis School District</li> <li>• State of Wisconsin</li> <li>• Stephenson, Town of-WI</li> <li>• Stevens Point Area Public School District</li> <li>• Stockbridge, Village of-WI</li> <li>• Suamico, Village of-WI</li> <li>• Suring Public School District-WI</li> <li>• Suring, Village of-WI</li> <li>• Sussex, Village of</li> <li>• Sylvester Township</li> <li>• Taycheedah Sanitary District #1</li> <li>• Taylor County Wisconsin</li> <li>• The Probst Group LLC</li> <li>• Town of Auburn</li> <li>• Town of Barron</li> <li>• Town of Big Bend</li> <li>• Town of Black Wolf-WI</li> <li>• Town of Boulder Junction</li> <li>• Town of Brooklyn Green Lake County Wisconsin</li> <li>• Town of Cedar Lake</li> <li>• Town of Chetek</li> <li>• Town of Clayton</li> <li>• Town of Couderay</li> <li>• Town of Cylon</li> <li>• Town of Dovre</li> <li>• Town of Empire Sanitary District</li> <li>• Town of Farmington</li> </ul> |
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## SLG Clients of Wisconsin

- Brown County - WI
- Brown County Children With Disabilities-WI
- Brown County Housing Authority-WI
- Buchanan, Town of-WI
- Burnett County
- Burnett County Highway Department
- Campbellsport, Village of-WI
- Carlton, Town of-WI
- Casco, Village of-WI
- Cedar Grove-Belgium School District-WI
- Central WI Electric Cooperative & Subsidiary
- CESA #10
- CESA #11
- CESA #12
- CESA #1-WI
- CESA #7-WI
- CESA #8-WI
- Chetek Ambulance Service
- Chetek Fire District
- Chetek-Weyerhaeuser Area School District
- Chippewa County
- Chippewa County Highway Department
- Chippewa County Housing Authority
- City of Altoona
- City of Amery
- City of Augusta

- Metro North Communications Inc
- Milan Sanitary District, Inc.
- Military Avenue Business Improvement District-WI
- Minong Area Fire Department
- Mirmar Properties-WI
- Mishicot, Town of-WI
- Mishicot, Village of-WI
- Monarch Library Systems-Wi
- Monona, City of-WI
- Mountain Ambulance Service-WI
- Mountain, Town of-WI
- Neenah Menasha Sewerage Commission-WI
- Neenah, Town of-WI
- New Glarus, Village of
- Newburg Fire Department Inc-WI
- Niagara, City of-WI
- Niagara, School District of-WI
- Nichols, Village of-WI
- Nicolet Federated Library System-WI
- North Central Wisconsin Regional Planning Comm
- Northern Ozaukee School District-WI
- Northern Waupaca County Joint Municipal Court
- Northland Pines School District

- Town of Farmington Waupaca County Wisconsin-WI
- Town of Farmington, Polk County, WI
- Town of Fern-WI
- Town of Fond du Lac
- Town of Fremont Waupaca County Wisconsin
- Town of Grand Rapids Wood County Wisconsin
- Town of Grant Portage County Wisconsin
- Town of Gull Lake
- Town of Hiles
- Town of Homestead-WI
- Town of Hudson
- Town of Jackson
- Town of Lake
- Town of Ledgeview Sanitary District #2-WI
- Town of Lucas
- Town of Manchester
- Town of Mentor
- Town of Nasewaupée - WI
- Town of Nashville-WI
- Town of Neenah Sanitary District No 2-WI
- Town of Ojibwa
- Town of Onalaska
- Town of Osceola
- Town of Otter Creek, Dunn County
- Town of Otter Creek, Eau Claire County



## SLG Clients of Wisconsin

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| <ul style="list-style-type: none"> <li>• City of Baraboo, Wisconsin</li> <li>• City of Bloomer</li> <li>• City of Chetek</li> <li>• City of Chippewa Falls</li> <li>• City of Cuba City</li> <li>• City of Cumberland</li> <li>• City of Durand</li> <li>• City of Eagle River-WI</li> <li>• City of Eau Claire</li> <li>• City of Franklin, WI</li> <li>• City of Glendale</li> <li>• City of Glenwood City</li> <li>• City of Hayward Wisconsin</li> <li>• City of Kenosha</li> <li>• City of Kenosha Housing Authority</li> <li>• City of Kiel Wisconsin</li> <li>• City of Ladysmith</li> <li>• City of Loyal</li> <li>• City of Manawa Wisconsin</li> <li>• City of Marion Wisconsin</li> <li>• City of Marshfield Wisconsin</li> <li>• City of Medford Wisconsin-WI</li> <li>• City of Merrill Wisconsin-WI</li> <li>• City of Milwaukee</li> <li>• City of Neillsville Wisconsin</li> <li>• City of Nekoosa Wisconsin</li> <li>• City of Racine, Wisconsin</li> <li>• City of St Croix Falls</li> <li>• City of Thorp Wisconsin</li> </ul> | <ul style="list-style-type: none"> <li>• Northwest Regional Planning Commission</li> <li>• NW Regional Economic Development Fund</li> <li>• Oconto County-WI</li> <li>• Oconto Falls Public School District-WI</li> <li>• Oconto Unified School District Office-WI</li> <li>• Oconto, City of-WI</li> <li>• Omro School District - WI</li> <li>• Oostburg, School District of-WI</li> <li>• Oostburg, Village of-WI</li> <li>• Outagamie County-WI</li> <li>• Owen-Withee School District</li> <li>• Pensaukee Sanitary District #1-WI</li> <li>• Pepin Area School District</li> <li>• Peshtigo Housing Authority-WI</li> <li>• Peshtigo, City of-WI</li> <li>• Phelps, School District of-WI</li> <li>• Pierce County</li> <li>• Pierce County Highway Department</li> <li>• Pittsfield, Town of-WI</li> <li>• Pittsville School District</li> <li>• Polk County</li> <li>• Polk-Burnett Electric Cooperative</li> <li>• Port Edwards School District</li> </ul> | <ul style="list-style-type: none"> <li>• Town of Radisson</li> <li>• Town of Rome Adams County Wisconsin</li> <li>• Town of Rome Water Utility Wisconsin</li> <li>• Town of Sand Lake, Burnett County</li> <li>• Town of Saukville, Wisconsin</li> <li>• Town of Scott</li> <li>• Town of Sherman</li> <li>• Town of Somerset</li> <li>• Town of South Fork</li> <li>• Town of St Joseph</li> <li>• Town of Swiss</li> <li>• Town of Tainter</li> <li>• Town of Troy</li> <li>• Town of Warren</li> <li>• Town of Washington Island</li> <li>• Town of Winter</li> <li>• Twin Lakes, Village of - WI</li> <li>• Two Rivers, City of-WI</li> <li>• Two Rivers, Town of-WI</li> <li>• Unified School District of Antigo-WI</li> <li>• United Septic &amp; Drain Services</li> <li>• Valders Area School District-WI</li> <li>• Verona Area School District</li> <li>• Vilas County Wisconsin</li> <li>• Village of Almena</li> <li>• Village of Almond Wisconsin</li> </ul> |
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## SLG Clients of Wisconsin

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| <ul style="list-style-type: none"> <li>• City of Tomah</li> <li>• City of Tomahawk Wisconsin</li> <li>• City of Wausau Wisconsin</li> <li>• City of Wauwatosa</li> <li>• City of Weyauwega Wisconsin</li> <li>• City of Wisconsin Rapids WI</li> <li>• City-County Information Technology Commission</li> <li>• Clark County Wisconsin</li> <li>• Clark Electric Cooperative</li> <li>• Clarks Mills Sanitary District-WI</li> <li>• Clintonville, City of-WI</li> <li>• Cloverleaf Lakes Sanitary District-WI</li> <li>• Coleman, Village of-WI</li> <li>• Columbia County</li> <li>• Community Development Authority City of Marshfield</li> <li>• Community Library - Salem, WI</li> <li>• Community Relations-Social Development Commission</li> <li>• Cooperative Educational Service Agency No. 9 - WI</li> <li>• Cooperstown, Town of-WI</li> <li>• Dairyland Power Cooperative</li> <li>• Dale, Town of-WI</li> <li>• De Pere, City of-WI</li> <li>• De Pere, Unified School District Central Office-WI</li> </ul> | <ul style="list-style-type: none"> <li>• Port Washington, City of-WI</li> <li>• Port Washington-Saukville School District-WI</li> <li>• Portage County - Business Admn</li> <li>• Portage County Housing Authority</li> <li>• Prescott School District</li> <li>• Pulaski Community School District-WI</li> <li>• Pulaski, Village of-WI</li> <li>• Purely Med Gas Inc</li> <li>• Racine County</li> <li>• Racine County Housing Authority</li> <li>• Racine Unified School District - WI</li> <li>• Racine Wastewater Utility</li> <li>• Radio Dubuque Inc</li> <li>• Radio Plus Inc</li> <li>• Random Lake School District-WI</li> <li>• Rhinelander School District</li> <li>• Rib Mountain Metro Sewerage District</li> <li>• Rice Lake Area School District</li> <li>• Ripon Area Fire District-WI</li> <li>• Ripon, City of-WI</li> <li>• Riverside Cemetery Association-WI</li> <li>• Riverview Transfer Inc</li> <li>• Rockland, Town of-WI</li> <li>• Rothschild, Village of-WI</li> <li>• Rusk County</li> </ul> | <ul style="list-style-type: none"> <li>• Village of Amherst Wisconsin</li> <li>• Village of Arpin Wisconsin</li> <li>• Village of Baldwin</li> <li>• Village of Balsam Lake</li> <li>• Village of Bay City</li> <li>• Village of Bonduel Wisconsin</li> <li>• Village of Boyceville</li> <li>• Village of Brown Deer</li> <li>• Village of Bruce</li> <li>• Village of Caledonia</li> <li>• Village of Cameron</li> <li>• Village of Centuria</li> <li>• Village of Clayton</li> <li>• Village of Clear Lake</li> <li>• Village of Couderay</li> <li>• Village of Curtiss Wisconsin</li> <li>• Village of Dorchester</li> <li>• Village of Dresser</li> <li>• Village of Ellsworth</li> <li>• Village of Elmwood</li> <li>• Village of Exeland</li> <li>• Village of Fall Creek</li> <li>• Village of Glen Flora</li> <li>• Village of Hammond</li> <li>• Village of Hustler</li> <li>• Village of Johnson Creek</li> <li>• Village of Kronenwetter Wisconsin</li> <li>• Village of Luck</li> <li>• Village of Lyndon Station</li> <li>• Village of Maiden Rock</li> </ul> |
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## SLG Clients of Wisconsin

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| <ul style="list-style-type: none"> <li>• Delavan Lake Sanitary District</li> <li>• Denmark, Village of-WI</li> <li>• Dodge County</li> <li>• Door County Wisconsin-WI</li> <li>• Doty, Town of-WI</li> <li>• Durand-Arkansas School District</li> <li>• Dyckesville Sanitary District-WI</li> <li>• East Central Wisc Reg Planning-WI</li> <li>• Eau Claire Area School District</li> <li>• Eau Claire County</li> <li>• Eau Claire County Housing Authority</li> <li>• Edgar Public Schools</li> <li>• Egg Harbor, Town of-WI</li> <li>• Egg Harbor, Village of-WI</li> <li>• Elcho School District</li> <li>• Elk Mound Area School District</li> <li>• Elkhorn, City of-WI</li> <li>• Ephraim, Village of-WI</li> <li>• Ephraim-Gibraltar Airport-WI</li> <li>• Erin School District-WI</li> <li>• Fish Creek Sanitary District No 1-WI</li> <li>• Florence County, School District-WI</li> <li>• Florence County-WI</li> <li>• Florence, Town of-WI</li> <li>• Fond du Lac County-WI</li> </ul> | <ul style="list-style-type: none"> <li>• Rusk County Housing Authority</li> <li>• Rusk County Transit Commission</li> <li>• Salem Lake, Village of - WI</li> <li>• Sauk County</li> <li>• Saukville, Village of-WI</li> <li>• Sawyer County</li> <li>• Sawyer County Housing Authority</li> <li>• Sawyer/LCO Transportation Commission</li> <li>• School District of Algoma-WI</li> <li>• School District of Altoona</li> <li>• School District of Amery</li> <li>• School District of Auburndale</li> <li>• School District of Augusta</li> <li>• School District of Birchwood</li> <li>• School District of Bloomer</li> <li>• School District of Bruce</li> <li>• School District of Cameron</li> <li>• School District of Cornell</li> <li>• School District of Cudahy</li> <li>• School District of Drummond</li> <li>• School District of Eleva-Strum</li> <li>• School District of Elmbrook</li> <li>• School District of Elmwood</li> <li>• School District of Gilman</li> <li>• School District of Glenwood City</li> </ul> | <ul style="list-style-type: none"> <li>• Village of Merton</li> <li>• Village of Milltown</li> <li>• Village of Minong</li> <li>• Village of New Auburn</li> <li>• Village of North Bay</li> <li>• Village of North Hudson</li> <li>• Village of Norwalk</li> <li>• Village of Ontario</li> <li>• Village of Plover Wisconsin</li> <li>• Village of Port Edwards Wisconsin</li> <li>• Village of Random Lake-WI</li> <li>• Village of Rib Mountain Marathon County Wisconsin</li> <li>• Village of Roberts</li> <li>• Village of Sheldon</li> <li>• Village of Siren</li> <li>• Village of Solon Springs</li> <li>• Village of Somerset</li> <li>• Village of Spring Valley</li> <li>• Village of Stetsonville Wisconsin</li> <li>• Village of Strum</li> <li>• Village of Tigerton Wisconsin</li> <li>• Village of Tony</li> <li>• Village of Warrens</li> <li>• Village of Webster</li> <li>• Village of Weyerhaeuser</li> <li>• Village of Wheeler</li> <li>• Village of Whitefish Bay</li> <li>• Village of Wild Rose Wisconsin</li> </ul> |
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## SLG Clients of Wisconsin

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| <ul style="list-style-type: none"> <li>• Fond du Lac, City of-WI</li> <li>• Forest County-WI</li> <li>• Forest Junction S D-WI</li> <li>• Fox West Regional Sewerage Commission-WI</li> <li>• Fredonia, Town of-WI</li> <li>• Freedom Sanitary District No 1-WI</li> <li>• Gibraltar Area Schools-WI</li> <li>• Gibraltar, Town of-WI</li> <li>• Gibson, Town of-WI</li> <li>• Goodman Armstrong Creek School-WI</li> <li>• Grand Chute, Town of-WI</li> <li>• Green Bay Area Public Schools</li> <li>• Green Bay Brown County Professional-WI</li> <li>• Green Bay Metropolitan Sewerage District-WI</li> <li>• Green Bay, City of-WI</li> <li>• Green Lake County Wisconsin</li> <li>• Greendale, Village of</li> <li>• Greenfield, School District of-WI</li> <li>• Greenville, Village of-WI</li> <li>• Gresham Schools-WI</li> <li>• Gresham, Village of-WI</li> <li>• Harrison, Village of-WI</li> <li>• Hayward Community School District</li> <li>• Hilbert, Village of-WI</li> <li>• Hobart, Village of-WI</li> <li>• Ho-Chunk Nation</li> </ul> | <ul style="list-style-type: none"> <li>• School District of Greenwood</li> <li>• School District of Hudson</li> <li>• School District of La Crosse</li> <li>• School District of Maple</li> <li>• School District of Marathon City</li> <li>• School District of Mercer - WI</li> <li>• School District of Mishicot-WI</li> <li>• School District of Mondovi</li> <li>• School District of New Auburn</li> <li>• School District of New Holstein-WI</li> <li>• School District of Osceola</li> <li>• School District of Phillips</li> <li>• School District of Plum City</li> <li>• School District of River Falls</li> <li>• School District Of Sheboygan Falls - WI</li> <li>• School District of Shell Lake</li> <li>• School District of Solon Springs</li> <li>• School District of South Shore</li> <li>• School District of Spring Valley</li> <li>• School District of St Croix Central</li> <li>• School District of St Croix Falls</li> <li>• School District of Stratford</li> <li>• School District of Superior</li> </ul> | <ul style="list-style-type: none"> <li>• Village of Wilton-General</li> <li>• Village of Winter</li> <li>• Village of Withee</li> <li>• Village of Woodville</li> <li>• Village of Wrightstown Wisconsin</li> <li>• Warrens-Monroe Wastewater Commission</li> <li>• Washburn County</li> <li>• Waukesha County</li> <li>• Waupaca Chain O' Lakes Sanitary District No. 1</li> <li>• Waupaca County-WI</li> <li>• Wausau Community Development Authority</li> <li>• Waushara County Wisconsin</li> <li>• West Allis Wisconsin, City of</li> <li>• West Bend Joint School District #1-WI</li> <li>• West Central Wisconsin Regional Biosolid</li> <li>• West Central Wisconsin Regional Planning Commission</li> <li>• West De Pere Public Schools-WI</li> <li>• Western Lakes Fire District</li> <li>• WI Health and Educational Facilities Authority</li> <li>• Wilmot Union High School</li> <li>• Wilson, Town of-WI</li> <li>• Winnebago County Wisconsin-WI</li> <li>• Winneconne, Village of-WI</li> </ul> |
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## SLG Clients of Wisconsin

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| <ul style="list-style-type: none"> <li>• Ho-Chunk Nation Blue Wing Enterprises</li> <li>• Ho-Chunk Nation Convenience Stores</li> <li>• Ho-Chunk Nation Gaming</li> <li>• Ho-Chunk Nation Lynwood Properties</li> <li>• Housing Authority of the City of Milwaukee</li> <li>• Housing Authority of the County of Barron</li> <li>• Housing Authority of the County of Pepin</li> <li>• Howards Grove Public Schools-WI</li> <li>• Howards Grove, Village of-WI</li> <li>• Iowater Power Company</li> <li>• Iron County, Wisconsin</li> <li>• Jackson County Tourism Zone Room Tax Commission</li> <li>• Jacksonport, Town of - WI-WI</li> <li>• Jefferson County</li> <li>• Jump River Electric Cooperative, Inc.</li> <li>• Kaukauna, City of-WI</li> </ul> | <ul style="list-style-type: none"> <li>• School District of Turtle Lake</li> <li>• School District of Unity</li> <li>• School District of Winter</li> <li>• Scott, Town of-WI</li> <li>• SD Properties, Inc.</li> <li>• Sevastopol School District-WI</li> <li>• Sevastopol, Town of-WI</li> <li>• SEWRPC</li> <li>• Seymour Community School District</li> <li>• Shawano School District-WI</li> <li>• Sheboygan Area School District-WI</li> <li>• Sheboygan County-WI</li> <li>• Sheboygan, Town of-WI</li> <li>• Sherwood, Village of-WI</li> <li>• Shorewood School District - WI</li> <li>• Silver Lake Sanitary District</li> <li>• Sister Bay, Village of-WI</li> <li>• Sister Bay/Liberty Grove Fire Department-WI</li> <li>• Sister Bay/Liberty Grove Library Commission-WI</li> </ul> | <ul style="list-style-type: none"> <li>• Winnefox Library System</li> <li>• Wisconsin Department of Employee Trust Funds</li> <li>• Wisconsin Dept of Transportation-WI</li> <li>• Wisconsin Housing and Economic</li> <li>• Wisconsin Investment Series Cooperative</li> <li>• Wisconsin Rapids Water Works and Lighting Commission</li> <li>• Wittenberg-Birnamwood School - WI</li> <li>• Wood County, Wisconsin</li> <li>• Woodland Manor</li> <li>• WWIS Radio Inc</li> <li>• Yahara Watershed Improvement Network</li> </ul> |
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## State and local government experience

You can benefit from a close personal connection with a team of professionals devoted to governments. Our goal is to become familiar with all aspects of your operations — not just the information needed for the year-end audit so that we can offer proactive approaches in the areas that matter most to you:

- Finding new ways to operate more effectively and efficiently
- Responding to regulatory pressures and complexities
- Maintaining quality services in the face of revenue reductions
- Providing transparent, accurate, and meaningful financial information to stakeholders, decision-makers, and your constituents

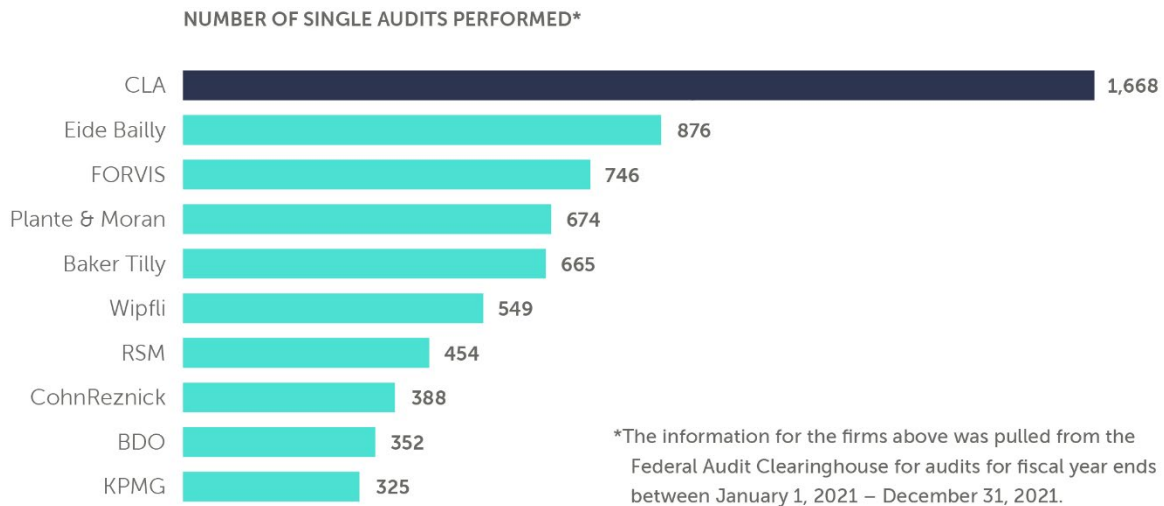
We understand the legislative changes, funding challenges, compliance responsibilities, and risk management duties that impact you. Our experienced government services team can help you navigate the challenges of today, all while seamlessly strategizing for the future.



## Single audit experience

### *CLA performs the largest number of single audits in the United States*

We audited nearly \$278 billion dollars in federal funds in 2021. The chart below illustrates CLA's experience in serving organizations that receive federal funds and demonstrates our firm's dedication to serving the government and nonprofit industry.



It is more important than ever to find qualified auditors who have significant experience with federal and state grants specific to the City and can enhance the quality of the City's single audit. Therefore, the single audit will be performed by a team of individuals who are managed by personnel who specialize in single audits in accordance with OMB's Uniform Guidance and the Wisconsin *State Single Audit Guidelines* and who can offer both knowledge and quality for the City. As part of our quality control process, the single audit will be reviewed by a firm Designated Single Audit Reviewer.

You'll need an audit firm experienced in performing single audits and a familiarity with the specific programs in which you are involved and will benefit from CLA's experience in this area.

### *Single Audit Resource Center (SARC) Award*

CLA received the [Single Audit Resource Center \(SARC\) Award](#) for Excellence in Knowledge, Value, and Overall Client Satisfaction. SARC's award recognizes audit firms that provide an outstanding service to their clients based on feedback received from an independent survey.



The survey queried more than 10,000 nonprofit and government entities about the knowledge of their auditors, the value of their service, and overall satisfaction with their 2021 fiscal year-end audit. The SARC award demonstrates CLA's dedication to serving the government and nonprofit industry and maintaining the most stringent regulatory requirements in those sectors.



## Deep industry connections

CLA actively supports industry education as a thought leader and industry speaker. We focus on supporting the educational needs of the industry through nationally sponsored trade events. Our team of professionals is sought after, both as educators and as experienced speakers who are invited to speak and teach at major professional events by leading trade associations, including those shown here.

We are also actively involved in and/or are members of the following professional organizations:

- American Institute of Certified Public Accountants (AICPA)
- AICPA’s State and Local Government Expert Panel
- AICPA’s Government Audit Quality Center (GAQC)
- Government Finance Officers Association (GFOA)
- Special Review Committee for the GFOA’s Certificate of Achievement for Excellence in Financial Reporting (Certificate) Program
- AICPA Single Audit Quality Task Force
- Association of Government Accountants



Our involvement in these professional organizations, combined with various technical services we subscribe to, allows use to be at the forefront of change in the constantly changing government environment. We take our responsibility for staying current with new accounting pronouncements, auditing standards, other professional standards and laws and regulations seriously.

## Insight to strengthen your organization

When you’re ready to go beyond the numbers to find value-added strategies, we offer resources to help you respond to challenges and opportunities including:

- [National webinars](#) — Access complimentary professional development opportunities for your team.
- [Articles and white papers](#) — Stay current on industry information as issues arise.

***Curious:*** *We care, we listen, we get to know you.*



## Services approach

### The CLA seamless assurance advantage (SAA)

SAA is an innovative approach to auditing that utilizes leading technologies, analytics, and audit methods to help solve client problems and create a seamless experience.



#### **A different approach**

SAA is unlike any conventional audit process. SAA does not depend on physical location. It reduces the time our professionals spend on site, creates fewer disruptions, enables more efficient use of resources (yours and ours), and allows for more impactful interactions with your people.

#### **Insights through analytics**

CLA uses strategic data analysis to examine whole data sets to gain a deeper understanding of your organization. Insights that were once impossible can now come into focus to help you measure performance, enhance strategic decision making, and understand your competitive opportunities.

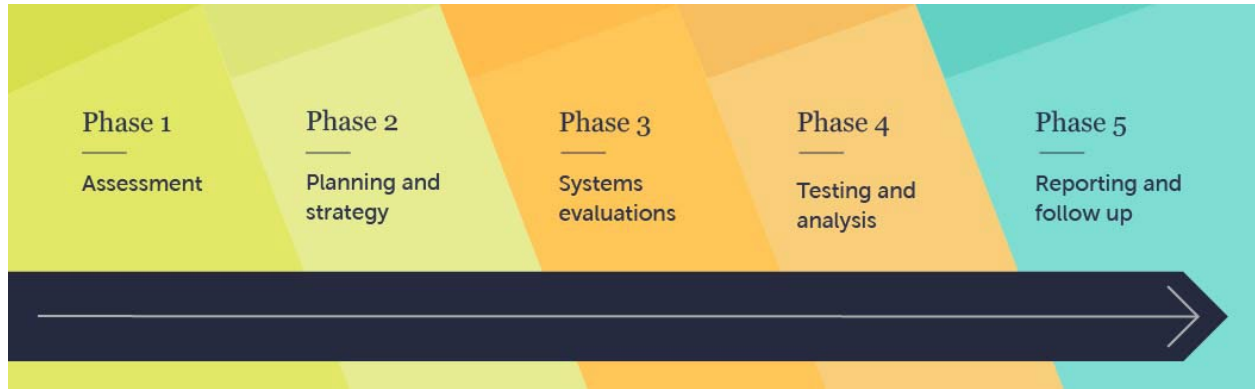


#### **Effective technology**

CLA embraces technologies that help solve client problems and create a seamless experience. Assurance Information Exchange (AIE) is a web-based application developed by CLA to digitally request and obtain audit documents through a secure and efficient online portal.



## Financial statement audit approach



### *Phase 1: Planning and strategy*

The main objective of the planning phase is to identify significant areas and design efficient audit procedures.

- Conduct an entrance meeting – Jordan and staff will meet with the City personnel to agree on an outline of responsibilities and time frames
  - Establish audit approach and timing schedule
  - Determine assistance to be provided by the City personnel
  - Discuss application of generally accepted accounting principles
  - Address initial audit concerns
  - Establish report parameters and timetables
  - Progress reporting process
  - Establish principal contacts
- Gain an understanding of your operations, including any changes in organization, management style, and internal and external factors influencing the operating environment
- Identify significant accounts and accounting applications, critical audit areas, significant provisions of laws and regulations, and relevant controls over operations
- Determine the likelihood of effective Information Systems (IS) - related controls
- Perform a preliminary overall risk assessment
- Confirm protocol for meeting with and requesting information from relevant staff
- Establish a timetable for the fieldwork phase of the audit
- Determine a protocol for using TeamMate Analytics and Expert Analyzer (TeamMate), our data extraction and analysis software, to facilitate timely receipt and analysis of reports from management
- Compile an initial comprehensive list of items to be prepared by the City, and establish deadlines

We will document our planning through:

- **Entity profile** — This profile will help us understand the City's activities, organizational structure, services, management, key employees, and regulatory requirements.
- **Preliminary analytical procedures** — These procedures will assist in planning the nature, timing, and extent of auditing procedures that will be used to obtain evidential matter. They will focus on enhancing our understanding of the financial results and will be used to identify any significant transactions and events that have occurred since the last audit date, as well as to identify any areas that may represent specific risks relevant to the audit.
- **General risk analysis** — This will contain our overall audit plan, including materiality calculations, fraud risk assessments, overall audit risk assessments, effects of our IS assessment, timing, staffing, client assistance, a listing of significant provisions of laws and regulations, and other key planning considerations.





- **Account risk analysis** — This document will contain the audit plan for the financial statements, including risk assessment and the extent and nature of testing by assertion.
- **Prepared by client listing** — This document will contain a listing of schedules and reports to be prepared by the City personnel with due dates for each item.
- **Assurance Information Exchange (AIE)** — CLA uses a secure web-based application to request and obtain documents. This application allows clients to view detailed information, including due dates for all items CLA is requesting. Clients can attach electronic files and add commentary directly on the application.

A key element in planning this audit engagement will be the heavy involvement of principals and managers. We will clearly communicate any issues in a timely manner and will be in constant contact as to what we are finding and where we expect it will lead.

Using the information we have gathered and the risks identified, we will produce an audit program specifically tailored to the City that will detail the nature and types of tests to be performed. We view our programs as living documents, subject to change as conditions warrant.

### *Phase 2: Systems evaluation*

We will gain an understanding of the internal control structure of the City for financial accounting and relevant operations. Next, we will identify control objectives for each type of control material to the financial statements, and then identify and gain an understanding of the relevant control policies and procedures that effectively achieve the control objectives. Finally, we will determine the nature, timing, and extent of our control testing and perform tests of controls. This phase of the audit will include testing of certain key internal controls:

- Electronic data, including general and application controls reviews and various user controls
- Financial reporting and compliance with laws and regulations

We will test controls over certain key cycles, not only to gather evidence about the existence and effectiveness of internal control for purposes of assessing control risk, but also to gather evidence about the reasonableness of an account balance. Our use of multi-purpose tests allows us to provide a more efficient audit without sacrificing quality.

Our assessment of internal controls will determine whether the City has established and maintained internal controls to provide reasonable assurance that the following objectives are met:

- Transactions are properly recorded, processed, and summarized to permit the preparation of reliable financial statements and to maintain accountability over assets
- Assets are safeguarded against loss from unauthorized acquisition, use, or disposition
- Transactions are executed in accordance with laws and regulations that could have a direct and material effect on the financial statements

We will finalize our audit programs during this phase. We will also provide an updated prepared by client listing based on our test results and anticipated substantive testing.

During the internal control phase, we will also perform a review of general and application IS controls for applications significant to financial statements to conclude whether IS general controls are properly designed and operating effectively.

Based on our preliminary review, we will perform an initial risk assessment of each critical element in each general control category, as well as an overall assessment of each control category. We will then assess the significant computer-related controls.



For IS-related controls we deem to be ineffectively designed or not operating as intended, we will gather sufficient evidence to support findings and will provide recommendations for improvement. For IS controls we deem to be effectively designed, we will perform testing to determine if they are operating as intended through a combination of procedures, including observation, inquiry, inspection, and re-performance.

### *Phase 3: Testing and analysis*

The extent of our substantive testing will be based on results of our internal control tests. Audit sampling will be used only in those situations where it is the most effective method of testing.

After identifying individually significant or unusual items, we will decide the audit approach for the remaining balance of items by considering tolerable error and audit risk. This may include (1) testing a sample of the remaining balance; (2) lowering the previously determined threshold for individually significant items to increase the percent of coverage of the account balance; or (3) applying analytical procedures to the remaining balance. When we elect to sample balances, we will use TeamMate to efficiently control and select our samples.

Our workpapers during this phase will clearly document our work as outlined in our audit programs. We will provide the City with status reports and be in constant communication with the City to determine that all identified issues are resolved in a timely manner. We will hold a final exit conference with the City to summarize the results of our fieldwork and review significant findings.

### *Phase 4: Reporting and follow up*

Reports to management will include oral and/or written reports regarding:

- Independent Auditors' Report
- 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*
- 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*
- Management Letter, if applicable
- Written Communication to Those Charged with Governance, which includes the following areas:
  - Our responsibility under auditing standards generally accepted in the United States of America
  - Changes in significant accounting policies or their application
  - Unusual transactions
  - Management judgments and accounting estimates
  - Significant audit adjustments
  - Other information in documents containing the audited financial statements
  - Disagreements with the City
  - The City's consultations with other accountants
  - Major issues discussed with management prior to retention
  - Difficulties encountered in performing the audit
  - Fraud or illegal acts



Once the final reviews of working papers and financial statements are completed, our opinion, the financial statements, and management letter will be issued.

The City will be given a draft of any comments we propose to include in the management letter. Items not considered major may be discussed verbally with management instead of in the management letter. Our management letter will include items noted during our analysis of your operations.

We will make a formal presentation of the audit results to those charged with governance, if requested.

## Single audit approach

The OMB's Uniform Guidance (2 CFR Part 200) is effective for federal grants made on or after December 26, 2014. This affects how federal and state grants are managed and audited and impacts every organization that receives federal and state assistance. Grant compliance can be a confusing topic and many of our clients rely on their federal and state funding as a major revenue source, so it is important that they understand what these changes mean to their organization. As a leader in the industry, CLA was out in front of these changes and informed our clients of how to be proactive about these changes could impact their entity. CLA professionals are available to provide guidance and tools tailored to the City's needs, and to assist in compliance with these rules.

The AICPA clarified auditing standard, AU-C 935 "Compliance Audits", requires risk-based concepts to be used in all compliance audits including those performed in accordance with 2 CFR Part 200. Our risk-based approach incorporates this guidance.

We conduct our single audit in three primary phases, as shown, below:



### *Phase 1: Risk assessment and planning*

The risk assessment and planning phase encompasses the overall planning stage of the single audit engagement. During this phase, we work closely with the City's management to determine that programs and all clusters of programs are properly identified and risk-rated for determination of the major programs for testing. We also review the forms and programs utilized in the prior year to determine the extent of any changes which are required.

We accomplish this by following the methodology below:

- Determine the threshold to distinguish between Type A and B programs, including the effect of any loans and loan programs

- Utilizing the preliminary Schedule of Expenditure of Federal and State Awards, we can identify the Type A and significant Type B programs (25% of Type A threshold) in accordance with the Uniform Guidance and the *Wisconsin State Single Audit Guidelines*
- Identify the programs tested and the findings reported for the past two fiscal years. Determine and document the program risk based on the past two single audits
- Prepare and distribute Type B program questionnaires to determine risk associated with Type B programs
- Determine the major programs to be tested for the current fiscal year based on the previous steps
- Based on our determination of the major programs, we obtain the current year compliance supplement to aid in the determination of Direct and Material Compliance requirements, and customize the audit program accordingly
- Determine the preferred methods of communication during the audit

### *Phase 2: Major program testing*

We determine the programs to be audited based on the risk assessment performed in the planning phase. We perform the audit of the programs in accordance with UG and the *Wisconsin State Single Audit Guidelines*.

To accomplish this, we perform the following:

- Schedule an introductory meeting and notify the City's management of the major programs for the current fiscal year
- Plan and execute the testing of the expenditures reported on the Schedule of Expenditures of Federal and State Awards
- Perform tests of compliance and internal controls over compliance for each major program identified
- Schedule periodic progress meetings to determine that schedules are adhered to and identify issues as they arise
- Conduct entrance and exit conference meetings with each grant manager

### *Phase 3: Final assessment and reporting*

We re-perform the steps noted in the preliminary assessment and planning stage once the final Schedule of Expenditures of Federal and State Awards is received to determine if additional major programs were identified.

Based on the final determination of the programs we perform the following:

- Identify Type A and significant Type B programs which were not previously identified
- Re-assess the risk and determine if we are required to audit additional programs
- Perform compliance testing at the entity wide level related to procurement and cash management requirements
- Perform testing to validate the status of prior year findings for those programs not selected for audit.
- Prepare the Schedule of Findings and Questioned Costs
- Conduct exit conference with the City's management to review drafts of required reports:
  - 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*
  - 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*



Throughout the single audit, we maintain communication through periodic progress meetings with those designated by the City. These meetings will be on a set schedule, but as frequently as the City determines. During these meetings, we discuss progress impediments and findings as they arise.



### Commitment to communication with management

Continual communication starts when an engagement letter is issued and continues throughout the remainder of the year. This includes the exchange of ideas and advice as changes are considered or implemented by the entity or the accounting profession. Our commitment to this practice encourages open lines of communication and often prevents or mitigates service delivery issues.

During the engagement, we will hold regular status meetings with the City to address and understand day-to-day operations, results, and outlying issues. Tracking and formally reporting the engagement status can:

- Provide a consistent technique for monitoring progress against plan
- Identify issues quickly to allow for timely corrective action
- Provide an objective rather than subjective evaluation of status
- Provide timely information on a regular basis
- Assist with obtaining buy-in of audit recommendations on a timely basis

### Expectations of the City

We request that the City provide access to all records required for the audits and other requirements of the contract. In addition, we request that you assign a “project coordinator” through whom we will communicate and coordinate activities. We do not foresee needing the City’s staff other than during normal business hours.



To assist in this process, we will provide a detailed Prepared by Client list early in the engagement. We will ask that your accounting staff provide us with standard schedules, as well as additional requested supporting items. We anticipate that your accounting personnel will need to locate and submit to us certain invoices, vouchers, cancelled checks, and other documents and records. We are extremely flexible as to the format in which we receive this information and will determine through the use of the latest technology that your personnel will not be asked to perform any unnecessary or extensively disruptive tasks.

We will depend on your staff to provide us with as much information as possible, in an effort to limit everyone’s time on the engagement and, ultimately, to save your organization money.

### Use of technology in the audit

We’re reimagining the audit process through technology to elevate your experience!



**Assurance Information Exchange (AIE)** — CLA offers a secure web-based application to request and obtain documents necessary to complete client engagements. This application allows clients to view detailed information, including due dates for items that CLA requests. Additionally, the application allows clients to attach electronic files and add commentary related to the document requests directly on the application. AIE is provided at no additional cost, subject to the terms of the Assurance Information Exchange Portal Agreement.

**TeamMate Analytics and Expert Analyzer (TeamMate)** — To analyze and understand large data sets, we use TeamMate Analytics and Expert Analyzer. We customize the application by industry in order to perform the most applicable procedures. This allows us to go beyond sampling and instead analyze the entire general ledger for targeted anomalies. Far beyond the audit application, our six-phase process of Risk Assessment, Data Analytics and Review (RADAR) can also provide actionable insights to help you understand your entity better.

**Microsoft® Teams** — Our services approach focuses on impactful interactions. We’ve said goodbye to the days of setting up camp in our clients’ conference rooms for weeks on end. We know our clients have organizations to run, so our interactions have purpose. To assist with communications when we are not onsite, we utilize tools such as Microsoft Teams, which allow for two-way screen sharing and video. We’ve found this helps minimize disruptions in our clients’ environments while continuing to effectively communicate with each other.

## Data analytics

In addition to standard auditing methodology, a distinguishing aspect of CLA’s audit services incorporates the power of data analytics to multiply the value of the analyses and the results we produce for clients. CLA’s data methodology is a six-phase, systematic approach to examining an organization’s known risks and identifying unknown risks. Successful data analysis is a dynamic process that continuously evolves throughout the duration of an engagement and requires collaboration of the engagement team.

Data analytics are utilized throughout our audit process, our **Risk Assessment, Data Analytics and Review (“RADAR”)** is a specific application of general ledger data analytics that has been implemented on all audit engagements. RADAR is an innovative approach created and used only by CLA that aims to improve and replace traditional preliminary analytics that were being performed.

The phases in our data analytics process are as follows:

### 1. Planning

In the planning stage of the engagement, the use of data analysis is considered and discussed to determine that analytics are directed and focused on accomplishing objectives within the risk assessment. Areas of focus, such as journal entries, cash disbursements, inventory, and accounts receivable are common.

### 2. Expectations

We consider the risks facing our client and design analytics to address these risks. Through preliminary discussions with management and governance, we develop and document expectations of financial transactions and results for the year. These expectations will assist in identifying anomalies and significant audit areas in order to assess risk.





### 3. Data acquisition

Sufficient planning, a strong initial risk assessment, and an adequate understanding of your systems will serve as the foundation necessary to prepare our draft data request list. We will initially request information in written format and conduct follow-up conversations helping CLA practitioners share a mutual understanding of the type of data requested and the format required. If there are going to be any challenges/obstacles related to obtaining data, or obtaining data in the preferred format, they will generally be discovered at this point.

### 4. Technical data analysis

Technical analysis of the data requires the skillful blend of knowledge and technical capability. Meaningful technical analysis provides the engagement team with a better understanding of the organization. The additional clarity assists the engagement team to better assess what is “normal” and, in turn, be better suited to spot anomalies, red flags, and other indications of risk. Analytics generally fall into five categories, each looking into the data set in a different way and deployed with a different purpose.



### 5. Interpret results and subsequent risk assessment

Trends and anomalies will be identified through the performance of the above referenced analytics. Comments regarding the interpretation of those trends and anomalies will be captured. When trends are identified, they are reconciled against expectations. For anomalies identified, the approach to further audit procedures will be considered.

### 6. Response and document

The last process is to capture responses and determine that our procedures are properly documented. Abstracts, charts, or summaries of both trends and anomalies are retained in audit documentation to support our identification of risks. Our analysis can be tailored and customized to help analyze an array of information, including client-specific and proprietary data. Key benefits of data analytics include:

- Built-in audit functionality including powerful, audit specific commands and a self-documenting audit trail
- 100% data coverage, which means that certain audit procedures can be performed on entire populations, and not just samples
- Unlimited data access allows us to access and analyze data from virtually any computing environment
- Eliminates the need to extrapolate information from errors (a common effort when manually auditing data) and allows for more precise conclusions



### 3. References

Our clients say it best. And their independent, authentic perspective is invaluable in learning about the experience you'll have when working with us. We encourage you to connect with our clients to hear it firsthand.

Village of Caledonia, Wisconsin	
Name of the person	Kathy Kasper
Title of the person	Village Administrator
Mailing address	5043 Chester Lane, Racine, Wisconsin 53402
Contact information	kkasper@caledonia-wi.gov   (262) 835-6422
Project lead	Jordan Boehm, CPA

Village of Brown Deer, Wisconsin	
Name of the person	Derrick Danner
Title of the person	Finance Director\Treasurer
Mailing address	4800 W. Green Brook Drive, Brown Deer, Wisconsin 53223
Contact information	ddanner@browndeerwi.org   (414) 371-3046
Project lead	Jordan Boehm, CPA

Waukesha County, Wisconsin	
Name of the person	Danielle Igielski, CPA
Title of the person	Accounting Services Manager
Mailing address	515 W. Moreland Blvd., Waukesha, Wisconsin 53188
Contact information	Dlgielski@waukeshacounty.gov   (262) 548-7020
Project lead	Jordan Boehm, CPA



### Columbia County, Wisconsin

Name of the person	Shonna Neary, CPA
Title of the person	Comptroller
Mailing address	112 E. Edgewater St., Portage, Wisconsin 53901
Contact information	shonna.neary@columbiacountywi.gov   (608) 742-9848
Project lead	Jordan Boehm, CPA

### City of Wauwatosa, Wisconsin

Name of the person	John Ruggini
Title of the person	Finance Director
Mailing address	7725 W. North Ave., Wauwatosa, Wisconsin 53213
Contact information	jruggini@wauwatosa.net   (414) 479-8962
Project lead	Jake Lenell, CPA

***Transparent:*** We place honesty and integrity at the center of all communication. We welcome you to start an open and candid conversation with those who know us best.



## 4. Cost Summary

Having upfront conversations builds relationships.

Throughout this proposal, you’ve seen the value we can provide your organization, helping you uncover revenue opportunities and put dollars in your pocket. While we are addressing your compliance needs, our insight and solutions also represent a return on your investment.

Based on our understanding of your requirements, we propose the following fees for the items included in the *Scope of Financial Auditing Services* section of the City’s RFP #23-005 *Professional Services – Financial Auditing Services*:

Professional Services	Year 1	Year 2	Year 3	Year 4	Year 5
Financial statement audit	\$63,490	\$66,005	\$68,520	\$71,328	\$74,199
Technology and client support fee (5%)	\$3,175	\$3,300	\$3,426	\$3,566	\$3,710
<b>Total</b>	<b>\$66,665</b>	<b>\$69,305</b>	<b>\$71,946</b>	<b>\$74,894</b>	<b>\$77,909</b>

Based on our understanding of your requirements, we propose the following fees for each major federal and state single audit program as requested in the City’s RFP #23-005 *Professional Services – Financial Auditing Services*:

Major Federal Program	Year 1	Year 2	Year 3	Year 4	Year 5
Major Federal Program	\$8,500	\$8,840	\$9,200	\$9,560	\$9,940
Technology and client support fee (5%)	\$425	\$442	\$460	\$478	\$497
<b>Total</b>	<b>\$8,925</b>	<b>\$9,282</b>	<b>\$9,660</b>	<b>\$10,038</b>	<b>\$10,437</b>

Major State Program	Year 1	Year 2	Year 3	Year 4	Year 5
Major Federal Program	\$4,500	\$4,680	\$4,870	\$5,060	\$5,260
Technology and client support fee (5%)	\$225	\$234	\$244	\$253	\$263
<b>Total</b>	<b>\$4,725</b>	<b>\$4,914</b>	<b>\$5,114</b>	<b>\$5,313</b>	<b>\$5,523</b>

For example, if the City were to have one major federal programs and one major state program subject to testing in accordance with the requirements of the Uniform Guidance and the Wisconsin *State Single Audit Guidelines*:

Single Audit	Year 1	Year 2	Year 3	Year 4	Year 5
Major Federal Program	\$8,500	\$8,840	\$9,200	\$9,560	\$9,940
Major State Program	\$4,500	\$4,680	\$4,870	\$5,060	\$5,260
Technology and client support fee (5%)	\$650	\$676	\$704	\$731	\$760
<b>Total</b>	<b>\$13,650</b>	<b>\$14,196</b>	<b>\$14,774</b>	<b>\$15,351</b>	<b>\$15,960</b>

Our fixed-fee quote is designed with an understanding that:

- The scope of the single audit under the requirements of the Uniform Guidance and the Wisconsin *State Single Audit Guidelines* changes each year. In addition, the major federal and state programs subject to audit have different compliance testing requirements resulting in scopes of work to complete the testing being different. Upon completion of the major program determination of federal and state grants, we will work with the City to determine the hours and fee specific to each program. We have included the not-to exceed federal and state single audit fee for each major program based on a complex program which requires more hours to complete our services as requested in the City’s RFP #23-005 *Professional Services – Financial Auditing Services*.
- The City personnel will provide documents and information requested in a timely fashion.
- The operations of your organization do not change significantly and do not include any future acquisitions or significant changes in your business operations.
- There are not significant changes to the scope, including no significant changes in auditing, accounting, or reporting requirements.

The 5% technology and client support fee supports our continuous investment in technology and innovation to enhance your experience and protect your data.



### Fee increase

Our fees are based on professional standards and regulations currently in effect and barring any changes in the nature or requirements of the engagement, our annual fees will increase in accordance with the increases in our payroll and overhead costs. In addition, costs could increase due to substantial changes in your office locations, asset size and/or operational structure. If fee increases are expected outside of the ranges provided above, we would discuss with management prior to the completion of the work.

### No surprises

Our clients don't like fee surprises. Neither do we. If changes occur, we will discuss a revised fee proposal with you before beginning any work. For any "out-of-scope" work, we will provide an estimate for your approval.

We're invested in our relationships and strongly encourage intentional and frequent communication. Contact us year-round as changes or questions arise — we do not bill for routine inquiries or advice.

### Hourly rates for additional services

The table below shows our standard hourly billing rates by classification:

Staff Level	Year 1	Year 2	Year 3	Year 4	Year 5
Principal\Signing Director	\$273	\$284	\$295	\$307	\$320
Manager\Director	\$175	\$182	\$189	\$197	\$204
Senior	\$126	\$131	\$136	\$141	\$147
Associate	\$105	\$109	\$113	\$118	\$123

***We are committed to creating a long-standing relationship. If you have concerns about the fee structure, give us a call and let's discuss.***

***Transparent:*** Clear, authentic communication and market-based fees.



# Appendix





## A. Your service team





# Jordan Boehm, CPA

## CLA (CliftonLarsonAllen LLP)



Principal  
Milwaukee, Wisconsin

414-721-7510  
jordan.boehm@CLAconnect.com

### Profile

Jordan has been a member of the CLA Regulated Industries Team for more than 11 years with an industry focus on governmental and nonprofit entities. Jordan focuses specifically on the challenges that governmental and nonprofit entities face and assisting them in meeting those challenges through an array of capabilities including assurance, consulting, outsourcing, and advisory services. These services are specifically tailored to the needs of the entities to ensure that the approach is customized to achieve the best possible outcome.

### Technical experience

- Responsible for the performance of financial statement audits, Uniform Guidance audits, and State of Wisconsin single audits for governmental and nonprofit entities
- Member of the CLA Audit Innovation Team that assists in the maintenance and improvement of the CLA audit methodology
- Instructor for CLA University's LEAP Program for individuals in the first four years of their career
- Technical speaker for the Wisconsin Government Finance Officers Association (WGFOA)

### Education and professional involvement

- Bachelor of business administration, accounting, and finance from University of Wisconsin-Milwaukee, Milwaukee, Wisconsin
- American Institute of Certified Public Accountants
- Wisconsin Institute of Certified Public Accountants
- Wisconsin Institute of Certified Public Accountants – Editorial Advisory Committee
- Government Finance Officers Association
- Wisconsin Government Finance Officers Association
- Certified Public Accountant in the state of Wisconsin

### Continuing professional education

- American Institute of Certified Public Accountants – Government Conference
- Government Finance Officers Association Conference and GAAP update
- Wisconsin Government Finance Officers quarterly conferences (attendee and presenter)
- Programs sponsored by CLA (attendee and presenter)
- Adheres to all applicable AICPA, WICPA, and GAS requirements



## Civic organizations

- Nonprofit Center of Milwaukee, *Past Finance Committee Member*
- Vince Lombardi Cancer Foundation, *Past Speaker and Volunteer*

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Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.





# Michael T. Anderson, CPA

## CLA (CliftonLarsonAllen LLP)

Manager  
Milwaukee, Wisconsin

414-721-7541  
michael.anderson@CLAconnect.com



### Profile

Michael has been a member of the CLA regulated industry team for eight years, with an industry focus on governmental and nonprofit higher education entities. He has worked with local government clients throughout Wisconsin as well as governmental entities on the East coast.

### Technical experience

- Audits of state and local governments
- Audits of school districts, technical college districts, and nonprofit higher education entities
- Financial statement consulting and preparation for governmental and nonprofit entities
- Single audits in accordance with Uniform Grant Guidance and state single audit requirements

### Education and professional involvement

- Bachelor of arts in business administration, accounting and finance, from Wisconsin Lutheran College, Milwaukee, Wisconsin
- American Institute of Certified Public Accountants
- Wisconsin Government Finance Officers Association
- Certified Public Accountant, Wisconsin

### Continuing professional education

- Wisconsin Government Finance Officers quarterly conferences
- Programs sponsored by CLA (attendee and presenter)
- Adheres to all applicable AICPA, WICPA, and GAS requirements

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Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.





# Tori Nelsen

## CLA (CliftonLarsonAllen LLP)

Senior  
Milwaukee, Wisconsin

262-641-2272  
tori.nelsen@CLAconnect.com



### Profile

Tori has more than five years of experience with governmental, commercial, and not for profit entities. She has worked with local governmental clients throughout Minnesota and Wisconsin. She has also provided compliance audits to various entities.

### Technical experience

- Audits of local governments, including cities, counties, villages, towns, utilities and special districts
- Audits of housing authorities and school districts
- Single audits in accordance with *Uniform Grant Guidance* and state single audit requirements

### Education and professional involvement

- Bachelor of Business Administration in Accounting with a minor in Spanish from St. Norbert College, De Pere Wisconsin

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## B. Quality control procedures and peer review report





In the most recent peer review report, dated November 2022, we received a rating of pass, which is the most positive report a firm can receive. We are proud of this accomplishment and its strong evidence of our commitment to technical excellence and quality service. The full report is provided on the following page.

- In addition to an external peer review, we have implemented an intensive internal quality control system to provide reasonable assurance that the firm and our personnel comply with professional standards and applicable legal and regulatory requirements. Our quality control system includes the following:
- A quality control document that dictates the quality control policies of our firm. In many cases, these policies exceed the requirements of standard setters and regulatory bodies. Firm leadership promotes and demonstrates a culture of quality that is pervasive throughout the firm's operations. To monitor our adherence to our policies and procedures, and to foster quality and accuracy in our services, internal inspections are performed annually.
- Quality control standards as prescribed by the AICPA. The engagement principal is involved in the planning, fieldwork, and post-fieldwork review. In addition, an appropriately experienced professional performs a risk-based second review of the engagement prior to issuance of the reports.
- Hiring decisions and professional development programs designed so personnel possess the competence, capabilities, and commitment to ethical principles, including independence, integrity, and objectivity, to perform our services with due professional care.
- An annual internal inspection program to monitor compliance with CLA's quality control policies. Workpapers from a representative sample of engagements are reviewed and improvements to our practices and processes are made, if necessary, based on the results of the internal inspection.
- Strict adherence to the AICPA's rules of professional conduct, which specifically require maintaining the confidentiality of client records and information. Privacy and trust are implicit in the accounting profession, and CLA strives to act in a way that will honor the public trust.
- A requirement that all single audit engagements be reviewed by a designated single audit reviewer, thereby confirming we are in compliance with the standards set forth in the *Uniform Guidance*.



## Report on the Firm's System of Quality Control

To the Principals of CliftonLarsonAllen LLP  
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of CliftonLarsonAllen LLP (the "Firm") applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants ("Standards").

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards, may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### Firm's Responsibility

The Firm is responsible for designing and complying with a system of quality control to provide the Firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The Firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the Firm's system of quality control based on our review.

### Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans; audits performed under FDICIA; and examinations of service organizations (SOC 1<sup>®</sup> and SOC 2<sup>®</sup> engagements).

As a part of our peer review, we considered reviews by regulatory entities as communicated by the Firm, if applicable, in determining the nature and extent of our procedures.

### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of CliftonLarsonAllen LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2022, has been suitably designed and complied with to provide the Firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. CliftonLarsonAllen LLP has received a peer review rating of *pass*.

*Cherry Bekaert LLP*

Cherry Bekaert LLP  
Charlotte, North Carolina  
November 18, 2022