

CITY OF EAU CLAIRE, WISCONSIN
FEDERAL AND STATE SINGLE AUDIT REPORTS
YEAR ENDED DECEMBER 31, 2021



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**CITY OF EAU CLAIRE, WISCONSIN
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**CITY OF EAU CLAIRE, WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2021**

Federal Grantor / Program or Cluster Title	Federal Assistance Listing #	Pass-Through Entity	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<u>U.S. Department of Agriculture</u>					
WIC Special Supplemental Nutrition Program for Women, Infants, and Children SNAP Cluster	10.557	DHS	154710, 154760, 154746	\$ -	\$ 431,343
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program Total U.S. Department of Agriculture	10.561	DHS	154661	-	21,085
				-	452,428
<u>U.S. Department of Commerce</u>					
Economic Development Cluster Economic Adjustment Assistance	11.307	N/A	N/A	-	534,109
<u>U.S. Department of Housing and Urban Development</u>					
CDBG - Entitlement Grants Cluster					
Community Development Block Grants/Entitlement Grants - Major Program	14.218	N/A	N/A	-	659,150
Community Development Block Grants/Entitlement Grants - CV - Major Program	14.218	N/A	N/A	-	244,426
Home Investment Partnerships Program Total U.S. Department of Housing and Urban Development	14.239	N/A	N/A	-	221,695
				-	1,125,271
<u>U.S. Department of Interior</u>					
Land and Water Conservation Fund - Ferry St Dog Park	15.916	DNR	55-01907	-	14,200
<u>U.S. Department of Justice</u>					
Public Safety Partnership and Community Policing Grants	16.710	DOJ	10134	-	404
Public Safety Partnership and Community Policing Grants Total Public Safety Partnership and Community Policing Grants	16.710	DOJ	10135	-	3,147
				-	3,551
Edward Byrne Memorial Justice Assistance	16.738	DOJ	2020-DJ-BX-0370	-	12,303
Edward Byrne Memorial Justice Assistance	16.738	DOJ	15PBJA-21-GG-01976-JAGX	-	11,833
Edward Byrne Memorial Justice Assistance Total Edward Byrne Memorial Justice Assistance	16.738	DOJ	N/A	-	3,120
				-	27,256
Total U.S. Department of Justice				-	30,807
<u>U.S. Department of Transportation</u>					
Recreational Trails Program	20.219	DNR	RTP-919-18N	-	45,000
Federal Transit Cluster					
Federal Transit Formula Grants - CARES	20.507	N/A	N/A	-	2,609,179
Heavy Duty Bus Replacement	20.526	DOT	N/A	-	356,399
Total Federal Transit Cluster - Major Program				-	2,965,578
NextGen 911 Reimbursement Grant Program	20.615	DMA	N/A	-	248,110
National Priority Safety Programs	20.616	DOT	N/A	-	3,662
TIGER Grant - Major Program Total U.S. Department of Transportation	20.933	DOT	N/A	-	1,940,492
				-	5,202,842
<u>U.S. Department of Treasury</u>					
Coronavirus Relief Fund	21.019	DOA	FY 2021	-	11,660

See accompanying Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance and DHS Cost Reimbursement Award Schedules

**CITY OF EAU CLAIRE, WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2021**

Federal Grantor / Program or Cluster Title	Federal Assistance Listing #	Pass-Through Entity	Pass-Through Entity Identifying Number	Amounts Provided to Subrecipients	Federal Expenditures
<u>Environmental Protection Agency</u>					
State Indoor Radon Grants	66.032	DHS	150321	\$ -	\$ 9,773
Capitalization Grants for Clean Water	66.458	DOA	N/A	-	713,426
DNR Lab Water Testing	66.468	DNR	N/A	-	14,764
Total Environmental Protection Agency				-	737,963
<u>U.S. Department of Health and Human Services</u>					
Public Health Emergency Preparedness	93.069	DHS	155050, 155015	-	201,203
Food and Drug Administration - Research	93.103	AFDO	25130	-	2,198
Injury Prevention and Control Research and State and Community Based Programs	93.136	DHS	155080, 150211, 150216	-	268,509
Title 10 Services	93.217	DHS	150328	-	441,153
Substance Abuse and Mental Health Services					
Projects of Regional and National Significance	93.243	Direct	N/A	-	225,636
Immunization Cooperative Agreements	93.268	DHS	155020	-	164,287
Epidemiology and Laboratory Capacity for Infectious Disease (ELC)	93.323	DHS	155802, 155806	-	705,656
Public Health Crisis Response	93.354	DHS	155801	-	62,646
Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke	93.426	DHS	150426, 150427	-	55,630
Diabetes Prevention	93.435	DHS	150429	-	45,904
Family Foundations	93.558	WDCF	1008	-	194,333
Family Foundations	93.870	WDCF	1008	-	211,749
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898	DHS	157120	-	3,833
Medicaid Cluster					
Medical Assistance Program	93.778	DHS	159322	-	3,017
HIV Pre PS & Linkage	93.940	DHS	155957	-	50,558
Consolidated Contracts - PHHS	93.991	DHS	159220	-	18,347
Maternal and Child Health Services Block Grant to the States	93.994	DHS	159320	-	46,642
Total U.S. Department of Health and Human Services				-	2,701,301
<u>Federal Emergency Management Agency</u>					
FEMA Grant	97.036	N/A	N/A	-	118,873
<u>Total Federal Awards</u>				\$ -	# \$ 10,929,454

See accompanying Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance and DHS Cost Reimbursement Award Schedules

**CITY OF EAU CLAIRE, WISCONSIN
SCHEDULE OF STATE FINANCIAL ASSISTANCE
YEAR ENDED DECEMBER 31, 2021**

State Grantor/ Pass-Through Grantor/ Program or Cluster Title	State ID Number	State Expenditures
<u>STATE AWARDS</u>		
<u>Wisconsin Department of Natural Resources</u>		
Knowles-Nelson Stewardship Program-Acquisition and Development of Local Parks Program - Ferry Street Boat Launch Development	370.TA2	\$ 30,475
Knowles-Nelson Stewardship Program-Acquisition and Development of Local Parks Program - McDonough Park Improvements	370.TA2	87,020
Knowles-Nelson Stewardship Program-Acquisition and Development of Local Parks Program -Downtown Riverwalk Trail Rehabilitation	370.TA2	49,448
Aquatic Invasive Species Control	370.678	88,210
Total Wisconsin Department of Natural Resources		<u>255,153</u>
<u>Wisconsin Department of Transportation</u>		
Transit Operating Aids - 2021	395.104	1,259,426
Paratransit Aids - 2021	395.104	77,228
Total Transit Operating Aids - Major Program		<u>1,336,654</u>
Total Wisconsin Department of Transportation		<u>1,336,654</u>
<u>Wisconsin Department of Health Services</u>		
Telephonic Assisted CPR Supported Awards	N/A	6,094
Public Health Emergency Quarantine	435.105000	16,504
WIC - Farmers Market	435.154720	4,691
Communicable Disease	435.155800	6,564
HIV Prevention Partner Services	435.155957	24,443
Consolidated Contracts-Well Women GPR	435.157010	75,443
Consolidate Contracts-CHHD LD	435.157720	9,711
WH/FP RH	435.159317	35,890
Consolidated Contracts-MCH	435.159322	3,017
NP WINS	435.181004	5,210
NP WINS	435.181010	59,909
Total Wisconsin Department of Health Services		<u>247,476</u>
<u>Wisconsin Department of Children and Families</u>		
Family Foundations	437.1008	<u>60,151</u>
<u>Wisconsin Department of Military Affairs</u>		
Computer and HazMat Response Equipment Grant (2021)	465.308	7,530
Regional Emergency Response Teams	465.306	115,954
Total Wisconsin Department of Military Affairs		<u>123,484</u>
<u>Wisconsin Department of Administration</u>		
VW Mitigation Transit Capital Assistance Program	505.xxx	<u>670,600</u>
Total State Financial Assistance		<u>\$ 2,693,518</u>

See accompanying Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance and DHS Cost Reimbursement Award Schedules

**CITY OF EAU CLAIRE, WISCONSIN
DHS COST REIMBURSEMENT AWARD SCHEDULES
YEAR ENDED DECEMBER 31, 2021**

DHS Identification Numbers:	CARS Profile 154720	CARS Profile 154746	CARS Profile 154760	CARS Profile 154710	CARS Profile 159220	CARS Profile 159220	CARS Profile 157720
	WIC - Farmers Market	WIC - Outreach	WIC - Peer Counseling	WIC	Cons Contracts PHHS	Cons Contracts PHHS	Childhood Lead
Award Amount:	\$ 4,691	\$ 8,773	\$ 23,125	\$ 387,710	\$ 20,897	\$ 10,906	\$ 9,711
Award Period:	01/01/21 - 12/31/21	01/01/21 - 12/31/21	01/01/21 - 12/31/21	01/01/21 - 12/31/21	10/01/20-09/30/21	10/01/21-09/30/22	01/01/21 - 12/31/21
Period of Award within Audit Period	01/01/21 - 12/31/21	01/01/21 - 12/31/21	01/01/21 - 12/31/21	01/01/21 - 12/31/21	01/01/21-09/30/21	10/01/21-12/31/21	01/01/21 - 12/31/21
A. Expenditures Reported to DHS for Payment	\$ 6,024	\$ 8,773	\$ 23,965	\$ 377,150	\$ 14,610	\$ 3,737	\$ 9,985
B. Total Costs of Award							
1. Employee Salaries and Wages	4,795	-	20,140	248,446	7,493	2,871	7,489
2. Employee Fringe Benefits	862	-	2,239	74,222	1,370	653	1,949
3. Payroll Taxes	368	-	1,586	18,592	563	214	547
4. Rent of Occupancy	-	-	-	19,752	-	-	-
5. Professional Services	-	-	-	-	-	-	-
6. Employee Travel	-	-	-	-	-	-	-
7. Conferences, Meetings or Education	-	-	-	650	-	-	-
8. Employee Licenses and Dues	-	-	-	100	-	-	-
9. Supplies	-	-	-	7,402	4,884	-	-
10. Telephone	-	-	-	4,623	-	-	-
11. Equipment	-	-	-	-	-	-	-
12. Depreciation	-	-	-	-	-	-	-
13. Utilities	-	-	-	-	-	-	-
14. Bad Debts	-	-	-	-	-	-	-
15. Postage and Shipping	-	-	-	1,751	-	-	-
16. Insurance	-	-	-	-	-	-	-
17. Interest	-	-	-	-	-	-	-
18. Bank Fees and Charges	-	-	-	-	-	-	-
19. Advertising and Marketing	-	8,773	-	1,611	300	-	-
20. Other	-	-	-	-	-	-	-
Total Operating Costs of Award	6,024	8,773	23,965	377,150	14,610	3,737	9,985
C. Less Disallowed Costs	-	-	-	-	-	-	-
Offsets to Costs	-	-	-	-	-	-	-
E. Net Allowable Operating Costs Before Profit	-	-	-	-	-	-	-
F. Add Allowable Profit	-	-	-	-	-	-	-
G. Total Allowable Costs	\$ 6,024	\$ 8,773	\$ 23,965	\$ 377,150	\$ 14,610	\$ 3,737	\$ 9,985

See accompanying Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance and DHS Cost Reimbursement Award Schedules

**CITY OF EAU CLAIRE, WISCONSIN
DHS COST REIMBURSEMENT AWARD SCHEDULES
YEAR ENDED DECEMBER 31, 2021**

DHS Identification Numbers:	CARS Profile 181004	CARS Profile 181004	CARS Profile 181010 TPCP Commun	CARS Profile 155015 Biot Focus A Planning	CARS Profile 155015 Biot Focus A Planning	CARS Profile 155050 Bioterrorism Preparedness	CARS Profile 155957 HIV Prevention
Award Amount:	\$ 4,350	\$ 4,350	\$ 50,000	\$ 52,436	\$ 250,059	\$ 145,934	\$ 75,000
Award Period:	07/01/21-06/30/22	7/1/20-6/30/21	7/1/20-6/30/21	07/01/20-06/30/21	07/01/21-06/30/22	07/01/21-06/30/22	01/01/21 - 12/31/21
Period of Award within Audit Period	07/01/21-12/31/21	01/01/21-6/30/21	01/01/21-6/30/21	01/01/21-06/30/21	07/01/21-12/31/21	07/01/21-12/31/21	01/01/21 - 12/31/21
A. Expenditures Reported to DHS for Payment	\$ 2,226	\$ 2,986	\$ 34,337	\$ 19,107	\$ 126,807	\$ 49,653	\$ 75,640
B. Total Costs of Award							
1. Employee Salaries and Wages	1,714	1,904	21,900	12,388	59,508	20,029	39,324
2. Employee Fringe Benefits	383	141	1,623	3,597	18,439	323	18,044
3. Payroll Taxes	128	497	5,714	920	4,405	1,557	2,680
4. Rent of Occupancy	-	-	-	336	336	-	876
5. Professional Services	-	-	-	-	-	-	-
6. Employee Travel	-	-	-	-	87	-	161
7. Conferences, Meetings or Education	-	-	-	-	-	-	10
8. Employee Licenses and Dues	-	-	-	-	-	969	-
9. Supplies	-	22	248	377	24,219	24,099	6,185
10. Telephone	-	-	-	1,026	1,419	-	1,120
11. Equipment	-	-	-	464	17,008	-	2,794
12. Depreciation	-	-	-	-	-	-	-
13. Utilities	-	-	-	-	-	-	-
14. Bad Debts	-	-	-	-	-	-	-
15. Postage and Shipping	-	-	-	-	1,385	288	1
16. Insurance	-	-	-	-	-	-	-
17. Interest	-	-	-	-	-	-	-
18. Bank Fees and Charges	-	-	-	-	-	-	-
19. Advertising and Marketing	-	422	4,852	-	-	-	4,445
20. Other	-	-	-	-	-	2,387	-
Total Operating Costs of Award	2,226	2,986	34,337	19,107	126,807	49,653	75,640
C. Less Disallowed Costs	-	-	-	-	-	-	-
Offsets to Costs	-	-	-	-	-	-	-
E. Net Allowable Operating Costs Before Profit	-	-	-	-	-	-	-
F. Add Allowable Profit	-	-	-	-	-	-	-
G. Total Allowable Costs	\$ 2,226	\$ 2,986	\$ 34,337	\$ 19,107	\$ 126,807	\$ 49,653	\$ 75,640

See accompanying Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance and DHS Cost Reimbursement Award Schedules

**CITY OF EAU CLAIRE, WISCONSIN
DHS COST REIMBURSEMENT AWARD SCHEDULES
YEAR ENDED DECEMBER 31, 2021**

DHS Identification Numbers:	CARS Profile 155020	CARS Profile 159320	CARS Profile 159322	CARS Profile 150321	CARS Profile 154661	CARS Profile 154661	CARS Profile 150427 1815 Heart
	Immunization	MCH	WH/FP RH 20.435 (1)(EV)	EPA Indoor Radon Services	SNAP Nutr Ed Grant	SNAP Nutr Ed Grant	Disease Prev
Award Amount:	\$ 22,584	\$ 46,642	\$ 6,033	\$ 9,773	\$ 16,301	\$ 16,627	\$ 29,733
Award Period:	01/01/21 - 12/31/21	01/01/21 - 12/31/21	01/01/21 - 12/31/21	01/01/21 - 12/31/21	10/01/20-09/30/21	10/01/21-09/30/22	07/01/20-06/30/21
Period of Award within Audit Period	01/01/21 - 12/31/21	01/01/21 - 12/31/21	01/01/21 - 12/31/21	01/01/21 - 12/31/21	01/01/21-09/30/21	10/01/21-12/31/21	01/01/21-06/30/21
A. Expenditures Reported to DHS for Payment	<u>\$ 22,782</u>	<u>\$ 48,513</u>	<u>\$ 6,033</u>	<u>\$ 9,924</u>	<u>\$ 15,258</u>	<u>\$ 7,035</u>	<u>\$ 18,706</u>
B. Total Costs of Award							
1. Employee Salaries and Wages	13,878	31,777	3,659	4,904	11,499	5,138	6,321
2. Employee Fringe Benefits	5,815	13,742	1,289	2,101	2,189	973	2,112
3. Payroll Taxes	1,045	2,073	265	350	895	393	454
4. Rent of Occupancy	-	672	179	-	-	-	-
5. Professional Services	-	-	-	-	-	-	-
6. Employee Travel	-	-	84	-	-	-	19
7. Conferences, Meetings or Education	-	-	14	-	160	-	-
8. Employee Licenses and Dues	-	-	14	-	-	-	-
9. Supplies	-	-	435	1,523	515	532	7,307
10. Telephone	-	240	8	-	-	-	-
11. Equipment	-	-	-	-	-	-	-
12. Depreciation	-	-	-	-	-	-	-
13. Utilities	-	-	-	-	-	-	-
14. Bad Debts	-	-	-	-	-	-	-
15. Postage and Shipping	2,044	10	11	20	-	-	20
16. Insurance	-	-	-	-	-	-	-
17. Interest	-	-	-	-	-	-	-
18. Bank Fees and Charges	-	-	-	-	-	-	-
19. Advertising and Marketing	-	-	-	1,026	-	-	1,145
20. Other	-	-	75	-	-	-	1,327
Total Operating Costs of Award	<u>22,782</u>	<u>48,513</u>	<u>6,033</u>	<u>9,924</u>	<u>15,258</u>	<u>7,035</u>	<u>18,706</u>
C. Less Disallowed Costs	-	-	-	-	-	-	-
Offsets to Costs	-	-	-	-	-	-	-
E. Net Allowable Operating Costs Before Profit	-	-	-	-	-	-	-
F. Add Allowable Profit	-	-	-	-	-	-	-
G. Total Allowable Costs	<u>\$ 22,782</u>	<u>\$ 48,513</u>	<u>\$ 6,033</u>	<u>\$ 9,924</u>	<u>\$ 15,258</u>	<u>\$ 7,035</u>	<u>\$ 18,706</u>

See accompanying Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance and DHS Cost Reimbursement Award Schedules

**CITY OF EAU CLAIRE, WISCONSIN
DHS COST REIMBURSEMENT AWARD SCHEDULES
YEAR ENDED DECEMBER 31, 2021**

DHS Identification Numbers:	CARS Profile 157010 WWWP GPR Edu & MJA	CARS Profile 157010 WWWP GPR Edu & MJA	CARS Profile 157120 WWWP- NBCCEDP	CARS Profile 157120 WWWP- NBCCEDP	CARS Profile 150211 Opiod RX Pathway Proj	CARS Profile 150211 Opiod RX Pathway Proj	CARS Profile 150426 Diabetes
Award Amount:	\$ 65,250	\$ 65,250	\$ 3,833	\$ 3,833	\$ 98,300	\$ 100,000	\$ 20,000
Award Period:	07/01/20-06/30/21	07/01/21-06/30/22	07/01/20-06/30/21	07/01/21-06/30/22	09/01/20-08/31/21	09/01/21-08/31/22	07/01/20-06/30/21
Period of Award within Audit Period	01/01/21-06/30/21	07/01/21-12/31/21	01/01/21-06/30/21	07/01/21-12/31/21	01/01/21-08/31/21	09/01/21-12/31/21	01/01/21-06/30/21
A. Expenditures Reported to DHS for Payment	\$ 45,051	\$ 32,204	\$ -	\$ 3,833	\$ 83,156	\$ 30,279	\$ 12,892
B. Total Costs of Award							
1. Employee Salaries and Wages	24,647	18,935	-	2,101	43,736	23,889	4,356
2. Employee Fringe Benefits	11,492	8,432	-	988	3,997	2,113	1,456
3. Payroll Taxes	1,848	1,376	-	154	3,407	1,850	313
4. Rent of Occupancy	-	-	-	-	-	-	-
5. Professional Services	-	-	-	-	-	-	-
6. Employee Travel	-	75	-	-	-	-	13
7. Conferences, Meetings or Education	-	-	-	-	1,849	-	-
8. Employee Licenses and Dues	-	-	-	-	-	-	-
9. Supplies	891	38	-	7	18,133	16	5,036
10. Telephone	172	359	-	40	-	-	-
11. Equipment	-	-	-	-	-	-	-
12. Depreciation	-	-	-	-	-	-	-
13. Utilities	-	-	-	-	-	-	-
14. Bad Debts	-	-	-	-	-	-	-
15. Postage and Shipping	104	144	-	23	-	-	14
16. Insurance	-	-	-	-	-	-	-
17. Interest	-	-	-	-	-	-	-
18. Bank Fees and Charges	-	-	-	-	-	-	-
19. Advertising and Marketing	5,890	2,845	-	520	12,034	535	789
20. Other	7	-	-	-	-	1,876	915
Total Operating Costs of Award	45,051	32,204	-	3,833	83,156	30,279	12,892
C. Less Disallowed Costs	-	-	-	-	-	-	-
Offsets to Costs	-	-	-	-	-	-	-
E. Net Allowable Operating Costs Before Profit	-	-	-	-	-	-	-
F. Add Allowable Profit	-	-	-	-	-	-	-
G. Total Allowable Costs	\$ 45,051	\$ 32,204	\$ -	\$ 3,833	\$ 83,156	\$ 30,279	\$ 12,892

See accompanying Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance and DHS Cost Reimbursement Award Schedules

**CITY OF EAU CLAIRE, WISCONSIN
DHS COST REIMBURSEMENT AWARD SCHEDULES
YEAR ENDED DECEMBER 31, 2021**

DHS Identification Numbers:	CARS Profile 150426	CARS Profile 150427	CARS Profile 150429	CARS Profile 150429	CARS Profile 155080	CARS Profile 155080	CARS Profile 150216
	Diabetes	1815 Heart Disease Prev	1817 SL Diabetes Prevention	1817 SL Diabetes Prevention	Rape Prev and Education	Rape Prev and Education	Overdose Fatality Review
Award Amount:	\$ 21,000	\$ 21,000	\$ 78,207	\$ 84,092	\$ 90,000	\$ 90,000	\$ 51,500
Award Period:	07/01/21-06/30/22	07/01/21-06/30/22	10/01/20-09/30/21	10/01/21-09/30/22	02/01/20-01/31/21	02/01/21-01/31/22	09/01/20-08/31/21
Period of Award within Audit Period	<u>07/01/21-12/31/21</u>	<u>07/01/21-12/31/21</u>	<u>01/01/21-09/30/21</u>	<u>10/01/21-12/31/21</u>	<u>01/01/21-01/31/21</u>	<u>02/01/21-12/31/21</u>	<u>01/01/21-08/31/21</u>
A. Expenditures Reported to DHS for Payment	<u>\$ 12,687</u>	<u>\$ 12,687</u>	<u>\$ 33,620</u>	<u>\$ 12,283</u>	<u>\$ 12,502</u>	<u>\$ 83,361</u>	<u>\$ 44,978</u>
B. Total Costs of Award							
1. Employee Salaries and Wages	7,127	7,127	21,719	6,753	3,699	37,352	13,905
2. Employee Fringe Benefits	2,164	2,164	6,460	1,909	1,506	13,169	4,703
3. Payroll Taxes	523	523	1,578	492	260	2,649	998
4. Rent of Occupancy	-	-	-	-	-	-	-
5. Professional Services	-	-	-	-	-	-	-
6. Employee Travel	11	11	-	36	-	203	-
7. Conferences, Meetings or Education	-	-	545	-	-	-	125
8. Employee Licenses and Dues	-	-	-	-	-	-	-
9. Supplies	1,802	1,802	51	617	7,036	8,730	-
10. Telephone	-	-	536	127	-	-	-
11. Equipment	-	-	-	-	-	-	-
12. Depreciation	-	-	-	-	-	-	-
13. Utilities	-	-	-	-	-	-	-
14. Bad Debts	-	-	-	-	-	-	-
15. Postage and Shipping	0	0	-	-	-	-	-
16. Insurance	-	-	-	-	-	-	-
17. Interest	-	-	-	-	-	-	-
18. Bank Fees and Charges	-	-	-	-	-	-	-
19. Advertising and Marketing	388	388	2,731	2,351	-	257	13,987
20. Other	673	673	-	-	-	21,000	11,260
Total Operating Costs of Award	<u>12,687</u>	<u>12,687</u>	<u>33,620</u>	<u>12,283</u>	<u>12,502</u>	<u>83,361</u>	<u>44,978</u>
C. Less Disallowed Costs	-	-	-	-	-	-	-
Offsets to Costs	-	-	-	-	-	-	-
E. Net Allowable Operating Costs Before Profit	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
F. Add Allowable Profit	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
G. Total Allowable Costs	<u>\$ 12,687</u>	<u>\$ 12,687</u>	<u>\$ 33,620</u>	<u>\$ 12,283</u>	<u>\$ 12,502</u>	<u>\$ 83,361</u>	<u>\$ 44,978</u>

See accompanying Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance and DHS Cost Reimbursement Award Schedules

**CITY OF EAU CLAIRE, WISCONSIN
DHS COST REIMBURSEMENT AWARD SCHEDULES
YEAR ENDED DECEMBER 31, 2021**

DHS Identification Numbers:	CARS Profile 159317 WH/FP RH 253.07 GPR	CARS Profile 159328 Title X Serv	CARS Profile 159328 Title X Serv	CARS Profile 150216 Overdose Fatality Review	CARS Profile 154761 Breastfeeding Campaign	CARS Profile 155800 Comm Disease Cntrl & Prev
Award Amount:	\$ 35,890	\$ 558,000	\$ 558,000	\$ 45,000	\$ 17,500	\$ 7,000
Award Period:	01/01/21 - 12/31/21	04/01/20-03/31/21	04/01/21-03/31/22	09/01/21-08/31/22	10/01/20-09/30/21	07/01/20-06/30/21
Period of Award within Audit Period	01/01/21 - 12/31/21	01/01/21-03/31/21	04/01/21-12/31/21	09/01/21-12/31/21	01/01/21-09/30/21	01/01/21-06/30/21
A. Expenditures Reported to DHS for Payment	\$ 35,890	\$ 147,112	\$ 295,691	\$ 11,303	\$ 18,171	\$ 5,819
B. Total Costs of Award						
1. Employee Salaries and Wages	21,768	77,894	179,345	8,147	15,858	4,477
2. Employee Fringe Benefits	7,668	32,175	63,175	2,569	1,070	1,002
3. Payroll Taxes	1,578	5,533	12,998	588	1,243	340
4. Rent of Occupancy	1,066	3,342	8,781	-	-	-
5. Professional Services	-	-	-	-	-	-
6. Employee Travel	499	1,796	4,114	-	-	-
7. Conferences, Meetings or Education	83	255	680	-	-	-
8. Employee Licenses and Dues	83	-	681	-	-	-
9. Supplies	2,587	24,303	21,316	-	-	-
10. Telephone	46	152	377	-	-	-
11. Equipment	-	-	-	-	-	-
12. Depreciation	-	-	-	-	-	-
13. Utilities	-	-	-	-	-	-
14. Bad Debts	-	-	-	-	-	-
15. Postage and Shipping	67	469	554	-	-	-
16. Insurance	-	-	-	-	-	-
17. Interest	-	-	-	-	-	-
18. Bank Fees and Charges	-	-	-	-	-	-
19. Advertising and Marketing	-	67	-	-	-	-
20. Other	445	1,125	3,669	-	-	-
Total Operating Costs of Award	35,890	147,112	295,691	11,303	18,171	5,819
C. Less Disallowed Costs	-	-	-	-	-	-
Offsets to Costs	-	-	-	-	-	-
E. Net Allowable Operating Costs Before Profit	-	-	-	-	-	-
F. Add Allowable Profit	-	-	-	-	-	-
G. Total Allowable Costs	\$ 35,890	\$ 147,112	\$ 295,691	\$ 11,303	\$ 18,171	\$ 5,819

See accompanying Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance and DHS Cost Reimbursement Award Schedules

**CITY OF EAU CLAIRE, WISCONSIN
DHS COST REIMBURSEMENT AWARD SCHEDULES
YEAR ENDED DECEMBER 31, 2021**

DHS Identification Numbers:	CARS Profile 155800	CARS Profile 155801	CARS Profile 155802	CARS Profile 155806	CARS Profile 181010
	Comm Disease Cntrl & Prev	DPH PHPEP COVID 19	ELC CARES COVID 19	Enhancing Detection-COVID	TPCP Commun Intrvns
Award Amount:	\$ 7,000	\$ 69,789	\$ 28,100	\$ 1,305,000	\$ 50,000
Award Period:	07/01/21-06/30/22	04/01/20-03/31/21	02/01/20-09/30/21	10/01/20-10/31/22	07/01/21-06/30/22
Period of Award within Audit Period	07/01/21-12/31/21	01/01/21-03/31/21	01/01/21-09/30/21	01/01/21-12/31/21	07/01/21-12/31/21
A. Expenditures Reported to DHS for Payment	\$ 1,364	\$ 65,149	\$ 28,730	\$ 679,605	\$ 25,597
B. Total Costs of Award					
1. Employee Salaries and Wages	1,065	47,273	21,353	444,812	19,714
2. Employee Fringe Benefits	218	9,196	5,807	66,824	4,408
3. Payroll Taxes	81	3,520	1,571	33,071	1,475
4. Rent of Occupancy	-	-	-	-	-
5. Professional Services	-	-	-	-	-
6. Employee Travel	-	22	-	1,023	-
7. Conferences, Meetings or Education	-	-	-	-	-
8. Employee Licenses and Dues	-	-	-	-	-
9. Supplies	-	5,138	-	8,587	-
10. Telephone	-	-	-	55	-
11. Equipment	-	-	-	-	-
12. Depreciation	-	-	-	-	-
13. Utilities	-	-	-	-	-
14. Bad Debts	-	-	-	-	-
15. Postage and Shipping	-	-	-	604	-
16. Insurance	-	-	-	-	-
17. Interest	-	-	-	-	-
18. Bank Fees and Charges	-	-	-	-	-
19. Advertising and Marketing	-	-	-	599	-
20. Other	-	-	-	124,030	-
Total Operating Costs of Award	1,364	65,149	28,730	679,605	25,597
C. Less Disallowed Costs	-	-	-	-	-
Offsets to Costs					
E. Net Allowable Operating Costs Before Profit	-	-	-	-	-
F. Add Allowable Profit	-	-	-	-	-
G. Total Allowable Costs	\$ 1,364	\$ 65,149	\$ 28,730	\$ 679,605	\$ 25,597

See accompanying Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance and DHS Cost Reimbursement Award Schedules

**CITY OF EAU CLAIRE, WISCONSIN
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS,
STATE FINANCIAL ASSISTANCE, AND DHS COST REIMBURSEMENT AWARD SCHEDULES
YEAR ENDED DECEMBER 31, 2021**

NOTE 1 BASIS OF PRESENTATION

The accompanying schedules of expenditures of federal awards and state financial assistance include the federal and state award activity of the City of Eau Claire under programs of the federal and state government for the year ended December 31, 2021. The information in these schedules 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 State Single Audit Guidelines. Because the schedules present only a selected portion of the operations of the City of Eau Claire, it is not intended to and does not present the financial position, changes in net position or cash flows of the City of Eau Claire.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedules are reported on the accrual or modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in either the Uniform Guidance or the Office of Management and Budget Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the schedules represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

The underlying accounting records for some grant programs are maintained on the modified accrual basis of accounting. Under the modified accrual basis, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the liability is incurred. The accounting records for other grant programs are maintained on the accrual basis, i.e., when the revenue has been earned and the liability is incurred.

NOTE 3 CARS REPORT DATES

The schedules of expenditures of federal awards and state financial assistance include adjustments through the March 4, 2022 (expected payment date) Community Aids Reporting System (CARS) reports.

NOTE 4 INDIRECT COST RATE

The City of Eau Claire has elected to use the 10% de minimis indirect cost rate of the Uniform Guidance.

**CITY OF EAU CLAIRE, WISCONSIN
 NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS,
 STATE FINANCIAL ASSISTANCE, AND DHS COST REIMBURSEMENT AWARD SCHEDULES
 YEAR ENDED DECEMBER 31, 2021**

NOTE 5 LOAN AND LOAN GUARANTEE PROGRAMS

The loan program listed below is administered by the City of Eau Claire, and balances and transactions relating to this program are included in the City of Eau Claire's basic financial statements. The amount shown on the schedule of expenditures of federal awards for Assistance Listing Number 11.307 is calculated as described in the compliance supplement.

Balance of loans outstanding at December 31, 2021	\$	605,217
Cash and Investments balance at December 31, 2021		203,750
Administrative expenses paid out of income during the year		289
		809,256
Federal share of the fund		66%
 Total	 \$	 534,109

The balance of loans outstanding at December 31, 2021 was \$605,217.

NOTE 6 ADJUSTMENTS COLUMN

The adjustments column presents differences between estimated accrued/deferred ending balances as of December 31, 2020 and actual reimbursements received by the grantee in 2021.

NOTE 7 PASS-THROUGH GRANTORS

Federal funds have been passed through the following grantors:

DHS	Wisconsin Department of Health Services
DNR	Wisconsin Department of Natural Resources
DOJ	Wisconsin Department of Justice
DOT	Wisconsin Department of Transportation
MCRF	Marshfield Clinic Research Foundation
WI PSC	Wisconsin Public Service Commission
AFDO	Association of Food and Drug Officials
WDCF	Wisconsin Department of Children and Families
NACCHO	National Association of County and City Health Officials
WEC	Wisconsin Election Commission
WCWRPC	West Central Wisconsin Regional Planning Commission
DOA	Wisconsin Department of Administration



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

To the City Council
City of Eau Claire, Wisconsin

We have audited, in accordance with auditing standards generally accepted in the United States of America and 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 aggregate discretely presented component units, each major fund and the aggregate remaining fund information of City of Eau Claire, Wisconsin (City) as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated June 29, 2022.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the 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 combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit the 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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. 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.

Report on Compliance and Other Matters

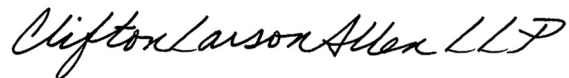
As part of obtaining reasonable assurance about whether the City’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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 test disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

City’s Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the City’s response to the finding identified in our audit and 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 the financial statements and, accordingly, we express no opinion on the response.

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 result 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

Eau Claire, Wisconsin
September 21, 2022



INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE, AND REPORT ON THE SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE AND DHS COST REIMBURSEMENT AWARD SCHEDULES REQUIRED BY THE *UNIFORM GUIDANCE AND STATE SINGLE AUDIT GUIDELINES*

To the City Council
City of Eau Claire, Wisconsin

Report on Compliance for Each Major Federal and State Program

Opinion on Each Major Federal and State Program

We have audited City of Eau Claire, Wisconsin's (City) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2021. We have also audited the County's compliance with types of compliance requirements described in the *State Single Audit Guidelines*, issued by the Wisconsin Department of Administration that are applicable to each of its major state programs (including federal programs required to be tested as major state programs) for the same period. The City's major federal programs and major state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended December 31, 2021.

Basis for Opinion on Each Major Federal and State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and the *State Single Audit Guidelines*, issued by the Wisconsin Department of Administration. Our responsibilities under those standards, the Uniform Guidance, and the *State Single Audit Guidelines* are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of City of Eau Claire and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of City of Eau Claire's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to City of Eau Claire's federal and state programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on City of Eau Claire's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and the *State Single Audit Guidelines* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about City of Eau Claire's compliance with the requirements of each major federal and state program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and *State Single Audit Guidelines*, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding City of Eau Claire's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of City of Eau Claire's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of City of Eau Claire's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

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 or state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or 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 or state program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

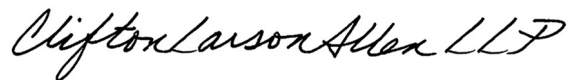
Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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 result of that testing based on the requirements of the Uniform Guidance and *State Single Audit Guidelines*. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards, Schedule of State Financial Assistance and DHS Cost Reimbursement Schedules Required by the Uniform Guidance and the *State Single Audit Guidelines*

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of City of Eau Claire as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise City of Eau Claire's basic financial statements. We issued our report thereon dated June 29, 2022, 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 awards, schedule of state financial assistance and DHS cost reimbursement award schedules are presented for purposes of additional analysis as required by the *Uniform Guidance* and *State Single Audit Guidelines*, respectively, 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 expenditure of federal awards, schedule of state financial assistance and DHS cost reimbursement schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.



CliftonLarsonAllen LLP

Eau Claire, Wisconsin
September 21, 2022

**CITY OF EAU CLAIRE, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2021**

Section I – Summary of Auditors’ Results

Financial Statements

1. Type of auditor’s report issued: Unmodified
2. Internal control over financial reporting:
- Material weakness(es) identified? Yes No
 - Were significant deficiency(ies) identified not considered to be a material weakness(es)? Yes None Reported
3. Noncompliance material to basic financial statements noted? Yes No

Federal Awards

1. Internal control over compliance:
- Material weakness(es) identified? Yes No
 - Were significant deficiency(ies) identified not considered to be a material weakness(es)? Yes None Reported
2. Type of auditor’s report issued on compliance for major programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a) Yes No

Identification of Major federal programs:

Assistance Listing Number(s)	Name of Federal Program or Cluster
14.218	Community Development Block Grants
20.507, 20.526	Federal Transit Cluster
20.933	TIGER Grant

Dollar threshold used to determine between type A and type B programs: \$ 750,000

Auditee qualify as low-risk auditee? Yes No

**CITY OF EAU CLAIRE, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2021**

Section I – Summary of Auditors’ Results (Continued)

State Awards

1. Internal control over compliance:

- Material weakness(es) identified? Yes X No
- Were significant deficiency(ies) identified not considered to be a material weakness(es)? Yes X None Reported

2. Type of auditor’s report issued on compliance for major programs: Unmodified

3. Any audit findings disclosed that are required to be reported in accordance with the *State Single Audit Guidelines*? Yes X No

Identification of major state programs:

State ID Number(s)

395.104

Name of State Program or Cluster

Transit Operating Aid

Dollar threshold used to determine between type A and type B programs:

\$ 250,000

Auditee qualify as low-risk auditee?

 X Yes No

**CITY OF EAU CLAIRE, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2021**

Section II – Findings Related to the Financial Statements

None.

Section III – Findings Related to Major Federal Award Programs

Our audit did not disclose any matters required to be reported in accordance with 2 CFR 200.516(a).

Section IV – Findings Related to Major State Financial Assistance Programs

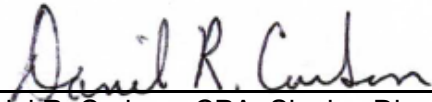
Our audit did not disclose any matters required to be reported in accordance with State requirements.

**CITY OF EAU CLAIRE, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2021**

Section V – Other Issues

1. Do the auditors' report or the notes to the financial statements include disclosure with regard to substantial doubt as to the auditee's ability to continue as a going concern? No
2. Does the auditors' report show audit issues (i.e., material noncompliance, nonmaterial noncompliance, questioned costs, material weaknesses, significant deficiencies, management letter comments, excess revenue or excess reserve) related to grants or contracts with funding agencies that require audits to be in accordance with the *State Single Audit Guidelines*:
- | | |
|---------------------------------|----|
| Public Service Commission | No |
| Department of Military Affairs | No |
| Department of Natural Resources | No |
| Department of Transportation | No |
| Department of Health Services | No |
3. Was a management letter or other document conveying audit comments issued as a result of this audit? No

4. Name and signature of Principal



Daniel R. Carlson, CPA, Signing Director

5. Date of Report

September 21, 2022



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