

**CITY OF EAU CLAIRE, WISCONSIN
FEDERAL AND STATE SINGLE AUDIT REPORTS
YEAR ENDED DECEMBER 31, 2024**



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**CITY OF EAU CLAIRE, WISCONSIN
TABLE OF CONTENTS
YEAR ENDED DECEMBER 31, 2024**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	1
SCHEDULE OF STATE FINANCIAL ASSISTANCE	3
DHS COST REIMBURSEMENT AWARD SCHEDULES	4
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS, STATE FINANCIAL ASSISTANCE, AND DHS COST REIMBURSEMENT AWARD SCHEDULES	11
INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	13
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 <i>UNIFORM GUIDANCE AND STATE SINGLE AUDIT GUIDELINES</i>	15
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	19

**CITY OF EAU CLAIRE, WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2024**

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	10.557	DHS	154710, 154760, 154745	\$ -	\$ 470,774
SNAP Cluster					
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	DHS	154661	-	19,471
Total U.S. Department of Agriculture				-	490,245
<u>U.S. Department of Commerce</u>					
Economic Development Cluster					
COVID-19 Economic Adjustment Assistance	11.307	N/A	N/A	-	497,500
<u>U.S. Department of Housing and Urban Development</u>					
CDBG - Entitlement Grants Cluster					
Community Development Block Grants/Entitlement Grants	14.218	N/A	N/A	-	743,691
COVID-19 Home Investment Partnerships Program	14.239	N/A	N/A	-	1,943
Home Investment Partnerships Program	14.239	N/A	N/A	-	332,820
Total ALN 14.239				-	334,763
Total U.S. Department of Housing and Urban Development				-	1,078,454
<u>U.S. Department of Justice</u>					
Bulletproof Vest Partnership Program (2024 Program)	16.607	N/A	N/A	-	7,402
Edward Byrne Memorial Justice Assistance	16.738	DOJ	10136	-	4,188
Edward Byrne Memorial Justice Assistance	16.738	DOJ	Not Available	-	14,825
Total ALN 16.738				-	19,013
Total U.S. Department of Justice				-	26,415
<u>U.S. Department of Transportation</u>					
Highway Planning and Construction - Carbon Reduction Grant	20.205	DOT	7995-02-81, 7995-02-82	-	148,667
Federal Transit Cluster					
Federal Transit Formula Grants	20.507	N/A	N/A	-	2,769,332
COVID-19 Federal Transit Formula Grants - CARES	20.507	N/A	N/A	-	300,000
Total ALN 20.507				-	3,069,332
Total Federal Transit Cluster				-	3,069,332
PSAP Grant	20.615	DMA	Not Available	-	68,629
Highway Safety Cluster					
National Priority Safety Programs	20.616	DOT	Not Available	-	5,938
Total Highway Safety Cluster				-	5,938
Total U.S. Department of Transportation				-	3,292,566
<u>U.S. Department of Treasury</u>					
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	DHS	155811	-	506,639
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	N/A	-	2,680,958
Total ALN 21.027				-	3,187,597
Total U.S. Department of Treasury				-	3,187,597

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
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2024**

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>Environmental Protection Agency</u>					
State Indoor Radon Grants	66.032	DHS	150321	\$ -	\$ 9,773
Clean Water State Revolving Fund Cluster					
Capitalization Grants for Clean Water	66.458	DOA	5449-09	-	616,149
Brownfield Community Assessment Grant	66.818	DOA	Not Available	-	92,111
Total Environmental Protection Agency				-	718,033
<u>U.S. Department of Health and Human Services</u>					
Medical Reserve Corps Small Grant Program	93.008	NACCHO	1 U3REP230718-01-00	-	10,000
Medical Reserve Corps Small Grant Program	93.008	DHS	PO48720	-	29,431
Total ALN 93.008				-	39,431
Public Health Emergency Preparedness	93.069	DHS	155050, 155015	-	381,844
Environmental Public Health and Emergency Response	93.070	DHS	155076	-	14,788
Advancing System Improvements for Key Issues in Women's Health	93.088	JSI INC	Not Available	-	25,000
Food and Drug Administration - Research	93.103	AFDO	25130	-	8,062
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	DHS	25254	-	63
Injury Prevention and Control Research and State and Community Based Programs	93.136	DHS	155080, 150216	-	35,789
Title 10 Services	93.217	DHS	156367	-	283,771
Wisconsin's and ATSDR's Partnership to Promote Local Substance Abuse and Mental Health Services	93.240	DHS	150329	-	2,950
Projects of Regional and National Significance	93.243	MCRF	25224	-	279,375
Immunization Cooperative Agreements	93.268	DHS	155020	-	24,214
COVID-19 Immunization Cooperative Agreements	93.268	DHS	155809	-	19,054
Total ALN 93.268				-	43,268
COVID-19 Public Health Crisis Response	93.354	DHS	155197	-	63,732
COVID-19 Activities to Support State, Tribal, Local and Territorial Health Department Response					
to Public Health or Healthcare Crises	93.391	DHS	155815	-	14,855
Family Foundations	93.558	WDCF	1008	-	139,240
Family Foundations	93.870	WDCF	1008, 1020, 1025	-	310,853
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898	DHS	157120	-	6,597
Medicaid Cluster					
Medical Assistance Program	93.778	DHS	159322	-	3,164
Opioid State Targeted Response (STR)	93.788	Marshfield Clinic	30-108-1064-50330-350025-00	-	11,485
HIV Prevention Activities Health Department Based	93.940	DHS	155958	-	3,074
Substance Abuse Prevention & Treatment Block Grant	93.959	DHS/EC Co	533292	-	59,597
Preventative Health Services Sexually Transmitted Diseases Control Grants	93.977	HCET	25102	-	1,200
Consolidated Contracts - PHHS	93.991	DHS	159220	-	7,880
Maternal and Child Health Services Block Grant to the States	93.994	DHS	159320, PO44896	-	310,346
Total U.S. Department of Health and Human Services				-	2,046,364
<u>U.S. Department of Homeland Security</u>					
Staffing for Adequate Fire and Emergency Response	97.083	N/A	N/A	-	415,180
Total U.S. Department of Homeland Security				-	415,180
Total Federal Expenditures				\$ -	\$ 11,752,354

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

**CITY OF EAU CLAIRE, WISCONSIN
SCHEDULE OF STATE FINANCIAL ASSISTANCE
YEAR ENDED DECEMBER 31, 2024**

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>		
Surface Water Grants-Alum Treatment Half Moon Lake	370.663	\$ 37,000
Surface Water Grants-Endothall Treatment Half Moon Lake	370.663	150,000
Total Wisconsin Department of Natural Resources		187,000
<u>Wisconsin Department of Transportation</u>		
Transit Operating Aids - 2024	395.104	973,035
Paratransit Aids - 2024	395.104	75,999
Total Transit Operating Aids		1,049,034
Total Wisconsin Department of Transportation		1,049,034
<u>Wisconsin Department of Health Services</u>		
WH/FP RH 146.68	435.110128	7,330
WIC - Farmers Market	435.154720	4,690
Communicable Disease	435.155800	5,842
HIV Prevention Partner Services	435.155957	35,258
Consolidated Contracts-Well Women GPR	435.157010	64,656
Consolidate Contracts-CHHD LD	435.157720	8,960
WH/FP RH 253.07	435.159317	43,782
WH/FP RH 20.435 (1)(EV)	435.159322	3,164
TPCP WINS	435.181004	4,493
TCPC Community Intrvns	435.181010	50,303
Public Health Vending Machine	435.none	9,056
Social Isolation & Loneliness	435.none	52,991
Livable Communities	435.none	16,023
Total Wisconsin Department of Health Services		306,548
<u>Wisconsin Department of Children and Families</u>		
Family Foundations	437.1008	72,211
<u>Wisconsin Department of Military Affairs</u>		
Computer and HazMat Response Equipment Grant (2024)	465.308	7,524
Regional Emergency Response Teams	465.306	115,954
Total Wisconsin Department of Military Affairs		123,478
Total State Expenditures		\$ 1,738,271

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

**CITY OF EAU CLAIRE, WISCONSIN
DHS COST REIMBURSEMENT AWARD SCHEDULES
YEAR ENDED DECEMBER 31, 2024**

DHS Identification Numbers:	GEARS Profile 110128 WH/FP RH 146.68	GEARS Profile 110128 WH/FP RH 146.68	GEARS Profile 150216 Overdose Fatality Review	GEARS Profile 150216 Overdose Fatality Review	GEARS Profile 150321 EPA Indoor Radon Services	GEARS Profile 154661 SNAP Nutr Ed Grant	GEARS Profile 154661 SNAP Nutr Ed Grant
Award Amount:	\$ 8,683	\$ 8,683	\$ 33,000	\$ 39,822	\$ 9,773	\$ 18,960	\$ 18,960
Award Period:	07/01/23-06/30/24	07/01/24-06/30/25	09/01/23-08/31/24	09/01/24-08/31/25	01/01/24-12/31/24	10/01/23-09/30/24	10/01/24-09/30/25
Period of Award within Audit Period	01/01/24-06/30/24	07/01/24-12/31/24	01/01/24-08/31/24	09/01/24-12/31/24	01/01/24-12/31/24	01/01/24-09/30/24	10/01/24-12/31/24
A. Expenditures Reported to DHS for Payment	\$ 3,899	\$ 3,431	\$ 19,316	\$ 8,121	\$ 9,773	\$ 18,192	\$ 1,279
B. Total Costs of Award							
1. Employee Salaries and Wages	2,667	3,431	14,236	5,710	5,340	13,149	959
2. Employee Fringe Benefits	1,052	-	2,612	1,037	2,401	2,353	207
3. Payroll Taxes	180	-	999	400	382	1,065	75
4. Rent of Occupancy	-	-	-	-	-	-	-
5. Professional Services	-	-	-	-	-	-	-
6. Employee Travel	-	-	276	-	-	-	-
7. Conferences, Meetings or Education	-	-	1,179	974	-	-	-
8. Employee Licenses and Dues	-	-	-	-	-	-	-
9. Supplies	-	-	-	-	655	1,460	-
10. Telephone	-	-	-	-	-	-	-
11. Equipment	-	-	-	-	-	-	-
12. Depreciation	-	-	-	-	-	-	-
13. Utilities	-	-	-	-	-	-	-
14. Bad Debts	-	-	-	-	-	-	-
15. Postage and Shipping	-	-	13	-	39	165	39
16. Insurance	-	-	-	-	-	-	-
17. Interest	-	-	-	-	-	-	-
18. Bank Fees and Charges	-	-	-	-	-	-	-
19. Advertising and Marketing	-	-	-	-	957	-	-
20. Other	-	-	-	-	-	-	-
Total Operating Costs of Award	3,899	3,431	19,316	8,121	9,773	18,192	1,279
C. Less Disallowed Costs	-	-	-	-	-	-	-
Offsets to Costs	-	-	-	-	-	-	-
E. Net Allowable Operating Costs Before Profit	-	-	-	-	-	-	-
F. Add Allowable Profit	-	-	-	-	-	-	-
G. Total Allowable Costs	\$ 3,899	\$ 3,431	\$ 19,316	\$ 8,121	\$ 9,773	\$ 18,192	\$ 1,279

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

CITY OF EAU CLAIRE, WISCONSIN
DHS COST REIMBURSEMENT AWARD SCHEDULES (CONTINUED)
YEAR ENDED DECEMBER 31, 2024

DHS Identification Numbers:	GEARS Profile 154710 WIC	GEARS Profile 154720 WIC Farmers Market	GEARS Profile 154760 WIC Peer Counseling	GEARS Profile 155015 Biot Focus A Planning	GEARS Profile 155015 Biot Focus A Planning	GEARS Profile 155020 Immunization	GEARS Profile 155050 Bioterrorism Preparedness
Award Amount:	\$ 428,027	\$ 4,690	\$ 33,420	\$ 363,964	\$ 310,728	\$ 24,214	\$ 47,070
Award Period:	01/01/24-12/31/24	01/01/24-12/31/24	01/01/24-12/31/24	07/01/23-06/30/24	07/01/24-06/30/25	01/01/24-12/31/24	07/01/23-06/30/24
Period of Award within Audit Period	01/01/24-12/31/24	01/01/24-12/31/24	01/01/24-12/31/24	01/01/24-06/30/24	07/01/24-12/31/24	01/01/24-12/31/24	01/01/24-06/30/24
A. Expenditures Reported to DHS for Payment	\$ 428,027	\$ 4,690	\$ 33,420	\$ 217,411	\$ 154,274	\$ 24,214	\$ 7,782
B. Total Costs of Award							
1. Employee Salaries and Wages	283,357	2,836	28,428	121,349	110,297	16,688	5,817
2. Employee Fringe Benefits	87,767	1,057	2,750	29,909	32,147	5,684	1,536
3. Payroll Taxes	20,748	205	2,242	8,928	8,026	1,222	429
4. Rent of Occupancy	20,205	-	-	419	-	-	-
5. Professional Services	-	-	-	-	-	-	-
6. Employee Travel	1,063	-	-	612	794	-	-
7. Conferences, Meetings or Education	4,161	-	-	21,179	60	-	-
8. Employee Licenses and Dues	-	-	-	-	-	-	-
9. Supplies	5,432	436	-	29,846	2,044	-	-
10. Telephone	3,528	-	-	1,004	749	-	-
11. Equipment	-	-	-	-	-	-	-
12. Depreciation	-	-	-	-	-	-	-
13. Utilities	-	-	-	-	-	-	-
14. Bad Debts	-	-	-	-	-	-	-
15. Postage and Shipping	592	156	-	716	157	620	-
16. Insurance	-	-	-	-	-	-	-
17. Interest	-	-	-	-	-	-	-
18. Bank Fees and Charges	-	-	-	-	-	-	-
19. Advertising and Marketing	1,174	-	-	3,449	-	-	-
20. Other	-	-	-	-	-	-	-
Total Operating Costs of Award	428,027	4,690	33,420	217,411	154,274	24,214	7,782
C. Less Disallowed Costs	-	-	-	-	-	-	-
Offsets to Costs	-	-	-	-	-	-	-
E. Net Allowable Operating Costs Before Profit	-	-	-	-	-	-	-
F. Add Allowable Profit	-	-	-	-	-	-	-
G. Total Allowable Costs	\$ 428,027	\$ 4,690	\$ 33,420	\$ 217,411	\$ 154,274	\$ 24,214	\$ 7,782

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

**CITY OF EAU CLAIRE, WISCONSIN
DHS COST REIMBURSEMENT AWARD SCHEDULES (CONTINUED)
YEAR ENDED DECEMBER 31, 2024**

DHS Identification Numbers:	GEARS Profile 155076 Env Health Capacity	GEARS Profile 155080 Rape Prev and Education	GEARS Profile 155197 Mpox Cisis Response	GEARS Profile 155800 Comm Disease Cntrl & Prev	GEARS Profile 155800 Comm Disease Cntrl & Prev	GEARS Profile 155809 Imm COVID Supp 3 Cons	GEARS Profile 155811 ARPA COVID Recovery Fund
Award Amount:	\$ 20,000	\$ 90,000	\$ 90,000	\$ 7,090	\$ 7,090	\$ 107,100	\$ 851,500
Award Period:	10/01/23-05/31/25	02/01/23-01/31/24	02/01/23-06/30/24	07/01/23-06/30/24	07/01/24-06/30/25	07/01/24-06/30/25	03/01/21-12/31/24
Period of Award within Audit Period	01/01/24-12/31/24	01/01/24-01/31/24	01/01/24-06/30/24	01/01/24-06/30/24	07/01/24-12/31/24	07/01/24-12/31/24	01/01/24-12/31/24
A. Expenditures Reported to DHS for Payment	\$ 14,788	\$ 8,352	\$ 63,732	\$ 2,785	\$ 3,057	\$ 19,054	\$ 506,639
B. Total Costs of Award							
1. Employee Salaries and Wages	8,343	3,291	31,508	2,157	2,317	8,406	244,390
2. Employee Fringe Benefits	3,346	931	11,670	462	558	2,371	62,489
3. Payroll Taxes	586	242	2,279	166	182	618	17,684
4. Rent of Occupancy	-	-	-	-	-	-	-
5. Professional Services	-	-	-	-	-	-	-
6. Employee Travel	-	-	63	-	-	137	600
7. Conferences, Meetings or Education	997	-	2,699	-	-	-	16,268
8. Employee Licenses and Dues	-	-	-	-	-	-	-
9. Supplies	1,371	3,889	14,013	-	-	2,451	34,693
10. Telephone	-	-	-	-	-	-	619
11. Equipment	-	-	-	-	-	-	-
12. Depreciation	-	-	-	-	-	-	-
13. Utilities	-	-	-	-	-	-	-
14. Bad Debts	-	-	-	-	-	-	-
15. Postage and Shipping	147	-	-	-	-	301	-
16. Insurance	-	-	-	-	-	-	-
17. Interest	-	-	-	-	-	-	-
18. Bank Fees and Charges	-	-	-	-	-	-	-
19. Advertising and Marketing	-	-	1,500	-	-	4,770	-
20. Other	-	-	-	-	-	-	129,895
Total Operating Costs of Award	14,788	8,352	63,732	2,785	3,057	19,054	506,639
C. Less Disallowed Costs	-	-	-	-	-	-	-
Offsets to Costs	-	-	-	-	-	-	-
E. Net Allowable Operating Costs Before Profit	-	-	-	-	-	-	-
F. Add Allowable Profit	-	-	-	-	-	-	-
G. Total Allowable Costs	\$ 14,788	\$ 8,352	\$ 63,732	\$ 2,785	\$ 3,057	\$ 19,054	\$ 506,639

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

CITY OF EAU CLAIRE, WISCONSIN
DHS COST REIMBURSEMENT AWARD SCHEDULES (CONTINUED)
YEAR ENDED DECEMBER 31, 2024

DHS Identification Numbers:	GEARS Profile 155815	GEARS Profile 155815	GEARS Profile 155957	GEARS Profile 155958	GEARS Profile 156367	GEARS Profile 157010	GEARS Profile 157010
	Qualitative Data	Qualitative Data	HIV Prevention	HIV Prevention Targeted	ATSDR Mini Grants	WWWP GPR Edu & MJA	WWWP GPR Edu & MJA
Award Amount:	\$ 30,851	\$ 20,724	\$ 35,258	\$ 50,000	\$ 15,000	\$ 65,250	\$ 65,250
Award Period:	06/01/22-05/31/24	06/01/24-05/31/25	01/01/24-12/31/24	08/01/24-05/31/25	04/01/24-09/30/25	07/01/23-06/30/24	07/01/24-06/30/25
Period of Award within Audit Period	01/01/24-05/31/24	06/01/24-12/31/24	01/01/24-12/31/24	08/01/24-12/31/24	04/01/24-12/31/24	01/01/24-06/30/24	07/01/24-12/31/24
A. Expenditures Reported to DHS for Payment	\$ 3,856	\$ 11,000	\$ 35,258	\$ 3,074	\$ 2,950	\$ 35,243	\$ 29,413
B. Total Costs of Award							
1. Employee Salaries and Wages	3,023	-	21,697	138	1,907	22,083	22,446
2. Employee Fringe Benefits	608	-	9,161	101	908	5,513	4,574
3. Payroll Taxes	225	-	1,550	11	134	1,685	1,736
4. Rent of Occupancy	-	-	1,096	-	-	-	-
5. Professional Services	-	11,000	-	-	-	-	-
6. Employee Travel	-	-	551	-	-	204	-
7. Conferences, Meetings or Education	-	-	227	-	-	115	-
8. Employee Licenses and Dues	-	-	-	-	-	-	-
9. Supplies	-	-	-	2,323	-	2,440	-
10. Telephone	-	-	974	-	-	343	227
11. Equipment	-	-	-	-	-	-	-
12. Depreciation	-	-	-	-	-	-	-
13. Utilities	-	-	-	-	-	-	-
14. Bad Debts	-	-	-	-	-	-	-
15. Postage and Shipping	-	-	-	-	-	463	430
16. Insurance	-	-	-	-	-	-	-
17. Interest	-	-	-	-	-	-	-
18. Bank Fees and Charges	-	-	-	-	-	-	-
19. Advertising and Marketing	-	-	-	500	-	2,397	-
20. Other	-	-	-	-	-	-	-
Total Operating Costs of Award	3,856	11,000	35,258	3,074	2,950	35,243	29,413
C. Less Disallowed Costs	-	-	-	-	-	-	-
Offsets to Costs	-	-	-	-	-	-	-
E. Net Allowable Operating Costs Before Profit	-	-	-	-	-	-	-
F. Add Allowable Profit	-	-	-	-	-	-	-
G. Total Allowable Costs	\$ 3,856	\$ 11,000	\$ 35,258	\$ 3,074	\$ 2,950	\$ 35,243	\$ 29,413

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

CITY OF EAU CLAIRE, WISCONSIN
DHS COST REIMBURSEMENT AWARD SCHEDULES (CONTINUED)
YEAR ENDED DECEMBER 31, 2024

DHS Identification Numbers:	GEARS Profile 157120	GEARS Profile 157120	GEARS Profile 157720	GEARS Profile 159220	GEARS Profile 159317	GEARS Profile 159320	GEARS Profile 159322
	WWWP- NBCCEDP	WWWP- NBCCEDP	Childhood Lead	Cons Contracts PHHS	WH/FP RH 253.07 GPR	MCH	WH/FP RH 20.435 (1)(EV)
Award Amount:	\$ 6,585	\$ 6,585	\$ 8,960	\$ 10,905	\$ 43,782	\$ 43,660	\$ 6,328
Award Period:	07/01/23-06/30/24	07/01/24-06/30/25	01/01/24-12/31/24	10/01/23-09/30/24	01/01/24-12/31/24	01/01/24-12/31/24	01/01/24-12/31/24
Period of Award within Audit Period	01/01/24-06/30/24	07/01/24-12/31/24	01/01/24-12/31/24	01/01/24-09/30/24	01/01/24-12/31/24	01/01/24-12/31/24	01/01/24-12/31/24
A. Expenditures Reported to DHS for Payment	\$ 3,617	\$ 2,980	\$ 8,960	\$ 7,880	\$ 43,782	\$ 43,660	\$ 6,328
B. Total Costs of Award							
1. Employee Salaries and Wages	2,266	2,274	4,942	5,455	28,040	30,300	4,368
2. Employee Fringe Benefits	566	463	641	2,024	11,435	10,553	1,623
3. Payroll Taxes	173	176	374	402	2,066	2,009	322
4. Rent of Occupancy	-	-	-	-	-	797	-
5. Professional Services	-	-	-	-	-	-	-
6. Employee Travel	21	-	-	-	-	-	-
7. Conferences, Meetings or Education	12	-	-	-	-	-	-
8. Employee Licenses and Dues	-	-	-	-	-	-	-
9. Supplies	250	-	3,002	-	2,241	-	-
10. Telephone	35	23	-	-	-	-	-
11. Equipment	-	-	-	-	-	-	-
12. Depreciation	-	-	-	-	-	-	-
13. Utilities	-	-	-	-	-	-	-
14. Bad Debts	-	-	-	-	-	-	-
15. Postage and Shipping	48	44	-	-	-	-	15
16. Insurance	-	-	-	-	-	-	-
17. Interest	-	-	-	-	-	-	-
18. Bank Fees and Charges	-	-	-	-	-	-	-
19. Advertising and Marketing	246	-	-	-	-	-	-
20. Other	-	-	-	-	-	-	-
Total Operating Costs of Award	3,617	2,980	8,960	7,880	43,782	43,660	6,328
C. Less Disallowed Costs	-	-	-	-	-	-	-
Offsets to Costs	-	-	-	-	-	-	-
E. Net Allowable Operating Costs Before Profit	-	-	-	-	-	-	-
F. Add Allowable Profit	-	-	-	-	-	-	-
G. Total Allowable Costs	\$ 3,617	\$ 2,980	\$ 8,960	\$ 7,880	\$ 43,782	\$ 43,660	\$ 6,328

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

CITY OF EAU CLAIRE, WISCONSIN
DHS COST REIMBURSEMENT AWARD SCHEDULES (CONTINUED)
YEAR ENDED DECEMBER 31, 2024

DHS Identification Numbers:	GEARS Profile 159367 Title X Clinics	GEARS Profile 159367 Title X Clinics	GEARS Profile 181004 TPCP WI WINS	GEARS Profile 181004 TPCP WI WINS	GEARS Profile 181010 TPCP Commun Intrvns	GEARS Profile 181010 TPCP Commun Intrvns	GEARS Profile 512001 Social Isolation & Loneliness
Award Amount:	\$ 258,000	\$ 288,379	\$ 4,466	\$ 4,466	\$ 50,000	\$ 50,000	\$ 93,178
Award Period:	04/01/23-03/31/24	04/01/24-03/31/25	07/01/23-06/30/24	07/01/24-06/30/25	07/01/23-06/30/24	07/01/24-06/30/25	06/01/24-03/31/25
Period of Award within Audit Period	01/01/24-03/31/24	04/01/24-12/31/24	01/01/24-06/30/24	07/01/24-12/31/24	01/01/24-06/30/24	07/01/24-12/31/24	06/01/24-12/31/24
A. Expenditures Reported to DHS for Payment	\$ 75,143	\$ 208,628	\$ 2,207	\$ 2,286	\$ 24,710	\$ 25,593	\$ 52,991
B. Total Costs of Award							
1. Employee Salaries and Wages	35,836	153,485	1,532	1,625	17,154	18,196	7,003
2. Employee Fringe Benefits	10,344	36,720	475	468	5,320	5,245	1,526
3. Payroll Taxes	2,660	11,411	112	120	1,257	1,339	522
4. Rent of Occupancy	1,175	-	-	-	-	-	-
5. Professional Services	-	-	-	-	-	-	-
6. Employee Travel	1,983	6,195	2	9	28	103	46
7. Conferences, Meetings or Education	-	-	-	28	-	312	-
8. Employee Licenses and Dues	297	-	-	-	-	-	-
9. Supplies	19,982	-	49	-	544	-	5,151
10. Telephone	129	629	-	-	-	-	-
11. Equipment	-	-	-	-	-	-	-
12. Depreciation	-	-	-	-	-	-	-
13. Utilities	-	-	-	-	-	-	-
14. Bad Debts	-	-	-	-	-	-	-
15. Postage and Shipping	24	-	36	36	406	398	-
16. Insurance	1,634	-	-	-	-	-	-
17. Interest	-	-	-	-	-	-	-
18. Bank Fees and Charges	-	-	-	-	-	-	-
19. Advertising and Marketing	-	-	-	-	-	-	-
20. Other	1,079	189	-	-	-	-	38,743
Total Operating Costs of Award	75,143	208,628	2,207	2,286	24,710	25,593	52,991
C. Less Disallowed Costs	-	-	-	-	-	-	-
Offsets to Costs	-	-	-	-	-	-	-
E. Net Allowable Operating Costs Before Profit	-	-	-	-	-	-	-
F. Add Allowable Profit	-	-	-	-	-	-	-
G. Total Allowable Costs	\$ 75,143	\$ 208,628	\$ 2,207	\$ 2,286	\$ 24,710	\$ 25,593	\$ 52,991

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

**CITY OF EAU CLAIRE, WISCONSIN
DHS COST REIMBURSEMENT AWARD SCHEDULES (CONTINUED)
YEAR ENDED DECEMBER 31, 2024**

DHS Identification Numbers:	GEARS Profile 512001	State PO 44896	State PO 48027	State PO 48696	State PO 48720	State PO 52655		TB Treatment Assistance Program
	Livable Communities	MCH Equity	Public Health Vending Machine	MRC	MRC STTRONG	MRC STTRONG	WIC Interpreter	
Award Amount:	\$ 94,654	\$ 465,000	\$ 12,714	\$ 5,000	\$ 30,000	\$ 49,750	Reimbursement	Reimbursement
Award Period:	06/01/24-03/31/25	01/01/23-06/30/24	07/01/23-06/30/24	07/01/23-06/30/24	09/01/23-06/30/24	07/01/24-05/31/25		
Period of Award within Audit Period	06/01/24-12/31/24	01/01/24-06/30/24	01/01/24-06/30/24	01/01/24-06/30/24	01/01/24-06/30/24	07/01/24-12/31/24	01/01/24-12/31/24	01/01/24-12/31/24
A. Expenditures Reported to DHS for Payment	<u>\$ 16,023</u>	<u>\$ 266,686</u>	<u>\$ 9,056</u>	<u>\$ 2,377</u>	<u>\$ 20,223</u>	<u>\$ 9,208</u>	<u>\$ 9,327</u>	<u>\$ 63</u>
B. Total Costs of Award								
1. Employee Salaries and Wages	7,011	56,609	-	1,854	11,530	6,438	8,138	-
2. Employee Fringe Benefits	1,529	12,043	-	385	2,460	1,314	562	-
3. Payroll Taxes	523	3,442	-	138	857	479	627	-
4. Rent of Occupancy	-	-	-	-	-	419	-	-
5. Professional Services	-	-	-	-	-	-	-	-
6. Employee Travel	42	27	-	-	421	47	-	-
7. Conferences, Meetings or Education	-	22,061	-	-	2,448	-	-	-
8. Employee Licenses and Dues	12	-	-	-	-	-	-	-
9. Supplies	209	4,003	4,666	-	2,121	489	-	63
10. Telephone	-	-	-	-	130	-	-	-
11. Equipment	-	-	-	-	-	-	-	-
12. Depreciation	-	-	-	-	-	-	-	-
13. Utilities	-	-	-	-	-	-	-	-
14. Bad Debts	-	-	-	-	-	-	-	-
15. Postage and Shipping	-	10	-	-	-	-	-	-
16. Insurance	-	-	-	-	-	-	-	-
17. Interest	-	-	-	-	-	-	-	-
18. Bank Fees and Charges	-	-	-	-	-	-	-	-
19. Advertising and Marketing	-	-	4,390	-	256	23	-	-
20. Other	6,697	168,492	-	-	-	-	-	-
Total Operating Costs of Award	<u>16,023</u>	<u>266,686</u>	<u>9,056</u>	<u>2,377</u>	<u>20,223</u>	<u>9,208</u>	<u>9,327</u>	<u>63</u>
C. Less Disallowed Costs	-	-	-	-	-	-	-	-
Offsets to Costs	-	-	-	-	-	-	-	-
E. Net Allowable Operating Costs Before Profit	-	-	-	-	-	-	-	-
F. Add Allowable Profit	-	-	-	-	-	-	-	-
G. Total Allowable Costs	<u>\$ 16,023</u>	<u>\$ 266,686</u>	<u>\$ 9,056</u>	<u>\$ 2,377</u>	<u>\$ 20,223</u>	<u>\$ 9,208</u>	<u>\$ 9,327</u>	<u>\$ 63</u>

See accompanying Notes to Schedules of Expenditures of Federal Awards, 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, 2024**

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, 2024. The information in these schedules is 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 the Uniform Guidance, 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 GEARS REPORT DATES

The schedules of expenditures of federal awards and state financial assistance include adjustments through the March 27, 2025 (expected payment date) Grant Enrollment, Application and Reporting System (GEARS) reports.

NOTE 4 INDIRECT COST RATE

The City of Eau Claire has elected not 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, 2024**

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, 2024	\$	117,575
Cash and Investments Balance at December 31, 2024		379,925
Administrative Expenses Paid Out of Income During the Year		-
Subtotal		497,500
Federal Share of the Fund		100%
Total	\$	497,500

The balance of loans outstanding at December 31, 2024 was \$117,575.

NOTE 6 PASS-THROUGH GRANTORS

Federal funds have been passed through the following grantors:

DOA	Wisconsin Department of Administration
DHS	Wisconsin Department of Health Services
DOJ	Wisconsin Department of Justice
DMA	Wisconsin Department of Military Affairs
DOT	Wisconsin Department of Transportation
NACCHO	National Association of County and City Health Officials
AFDO	Association of Food and Drug Officials
WDCF	Wisconsin Department of Children and Families
EC Co	Eau Claire County



**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***

City Council
City of Eau Claire, Wisconsin

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the 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, 2024, 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 27, 2025.

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) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2024-001 that we consider to be a material weakness.

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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the City’s response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The City’s response was not subjected to the other 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 results of that testing, and not to provide an opinion on the effectiveness of the City’s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



CliftonLarsonAllen LLP

Eau Claire, Wisconsin
June 27, 2025



**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***

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 identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended December 31, 2024. We have also audited the City'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 auditors' 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, 2024.

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 the City 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 and state program. Our audit does not provide a legal determination of the City'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 the City'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 the City'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 the City'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 the City'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 the City'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 the City'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 a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal 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 or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.


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 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 results 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 the City as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We have issued our report thereon dated June 27, 2025, 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 basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal 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
June 27, 2025

**CITY OF EAU CLAIRE, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2024**

Section I – Summary of Auditors’ Results

Financial Statements

1. Type of auditors’ report issued: Unmodified
2. Internal control over financial reporting:
- Material weakness(es) identified? Yes No
 - Significant deficiency(ies) identified? 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
 - Significant deficiency(ies) identified? Yes None Reported
2. Type of auditors’ 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 Cluster
20.507	Federal Transit Cluster
21.027	COVID-19 State and Local Fiscal Recovery Funds

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, 2024**

Section II – Financial Statement Findings

2024 – 001 Adjustment to the City’s Financial Records

Type of Finding:

- Material Weakness in Internal Control over Financial Reporting

Condition: During the audit of the financial statements for the year ended December 31, 2024, management identified a material error in the previously issued financial statements for the year ended December 31, 2023 and 2022. The error related to the improper valuation of notes receivable related to the Redevelopment Authority Component Unit.

Criteria or specific requirement: Per Uniform Guidance and U.S. GAAP, entities are required to present financial statements that are free from material misstatement. When a material error is identified in previously issued financial statements, the entity must restate those statements and disclose the nature and impact of the correction in accordance with ASC 250 and GASB 100.

Effect: The financial statements for the year ended December 31, 2023 and 2022, were materially misstated.

Cause: The error was due to a misapplication of valuation methodology for the notes receivable, which was not detected by the entity’s internal control processes.

Repeat Finding: No.

Recommendation: We recommend that management strengthen its internal control procedures over valuation of notes receivable.

Views of responsible officials and planned corrective actions: Management concurs with the finding. The financial statements for the year ended December 31, 2024, have been restated to correct the identified error. Internal controls have been updated to include a secondary review of all fair value estimates and related disclosures.

Section III – Findings and Questioned Costs – Major Federal Programs

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

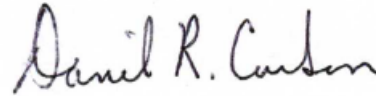
Section IV – Findings Related to Major State Financial Assistance Programs

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, 2024**

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*:
- Department of Children and Families 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 June 27, 2025



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