

**CITY OF EAU CLAIRE, WISCONSIN**  
**FEDERAL AND STATE SINGLE AUDIT REPORTS**  
**YEAR ENDED DECEMBER 31, 2022**



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**CITY OF EAU CLAIRE, WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED DECEMBER 31, 2022**

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, 154745	\$ -	\$ 418,377
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	DHS	154661	-	13,275
Forest Fire Protection Grant	10.715	DNR	FFPP-22F-067	-	2,785
Total U.S. Department of Agriculture				-	434,437
<u>U.S. Department of Commerce</u>					
Economic Development Cluster Economic Adjustment Assistance	11.307	N/A	N/A	-	461,421
<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	-	931,750
Home Investment Partnerships Program	14.239	N/A	N/A	-	227,438
Total U.S. Department of Housing and Urban Development				-	1,159,188
<u>U.S. Department of Justice</u>					
Public Safety Partnership and Community Policing Grants	16.710	DOJ	10134	-	345
Edward Byrne Memorial Justice Assistance	16.738	DOJ	10136	-	4,538
Edward Byrne Memorial Justice Assistance	16.738	DOJ	15PBJA-22-GG-02587-JAGX	-	7,445
Edward Byrne Memorial Justice Assistance	16.738	DOJ	15PBJA-21-GG-01976-JAGX	-	7,603
Edward Byrne Memorial Justice Assistance	16.738	DOJ	Not Available	-	20,283
Total Edward Byrne Memorial Justice Assistance				-	39,869
Total U.S. Department of Justice				-	40,214
<u>U.S. Department of Transportation</u>					
Highway Planning and Construction Cluster Recreational Trails Program	20.219	DNR	RTP-964-19D	-	45,000
Total Highway Planning and Construction Cluster				-	45,000
Federal Transit Cluster Federal Transit Formula Grants	20.507	N/A	N/A	-	2,416,082
COVID-19 Federal Transit Formula Grants - CARES	20.507	N/A	N/A	-	1,274,059
Total ALN 20.507				-	3,690,141
Bus and Bus Facilities Formula and Discretionary Programs	20.526	N/A	N/A	-	22,194
Total Federal Transit Cluster				-	3,712,335
TIGER Grant	20.933	N/A	N/A	-	2,894,532
Total U.S. Department of Transportation				-	6,651,867
<u>U.S. Department of Treasury</u>					
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	DHS	155811	-	13,966
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	N/A	-	37,001
Tribal and Local Law Enforcement Agency Initiative	21.027	N/A	N/A	-	59,415
Total U.S. Department of Treasury				-	110,382

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, 2022**

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
Lead Testing in School & Child Care Programs Drinking Water Grant Program	66.444	DHS	Not Available	-	12,000
Total Environmental Protection Agency				-	21,773
<u>U.S. Department of Energy</u>					
State Energy Program-Energy Innovation Grant Program	81.041	WI PSC	20495156	-	29,960
<u>U.S. Department of Health and Human Services</u>					
Public Health Emergency Preparedness	93.069	DHS	155050, 155015	-	359,780
Environmental Public Health and Emergency Response	93.070	DHS	155078	-	2,671
Food and Drug Administration - Research	93.103	AFDO	25130	-	3,000
Injury Prevention and Control Research and State and Community Based Programs	93.136	DHS	155080, 150211, 150216	-	242,474
Title 10 Services	93.217	DHS	159328, 156367, 159371	-	359,881
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	Direct	N/A	-	384,229
Immunization Cooperative Agreements	93.268	DHS	155020	-	27,483
COVID-19 Immunization Cooperative Agreements	93.268	DHS	155809	-	334,545
Total ALN 93.268				-	362,028
COVID-19 Epidemiology and Laboratory Capacity for Infectious Disease (ELC)	93.323	DHS	155806, 155817	-	646,855
Public Health Crisis Response	93.354	DHS	155801	-	86,177
COVID-19 Activities to Support State, Tribal, Local and Territorial Health Department Response to Public Health or Healthcare Crises	93.391	DHS	155813	-	12,632
Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke	93.426	DHS	150426, 150427	-	41,731
Innovative State and Local Public Health Strategies to prevent and Manage Diabetes and Heart Disease and Stroke	93.435	DHS	150429	-	55,515
Family Foundations	93.558	WDCF	1008	-	38,233
Family Foundations	93.870	WDCF	1008	-	404,129
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	-	13,486
Block Grants for Prevention and Treatment of Substance Abuse	93.959	Eau Claire Co	2022-0069	-	65,132
Consolidated Contracts - PHHS	93.991	DHS	159220	-	10,652
Maternal and Child Health Services Block Grant to the States	93.994	DHS	159320	-	49,167
Total U.S. Department of Health and Human Services				-	3,144,622
Total Federal Expenditures				\$ -	\$ 12,053,864

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, 2022**

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 - McDonough Park Improvements	370.TA2	\$ 76,399
Urban Wildlife Damage Abatement Program	370.580	3,050
	370.663	50,000
Total Wisconsin Department of Natural Resources		<u>129,449</u>
<u>Wisconsin Department of Transportation</u>		
Transit Operating Aids - 2022	395.104	1,251,110
Paratransit Aids - 2022	395.104	64,373
Total Transit Operating Aids		<u>1,315,483</u>
Total Wisconsin Department of Transportation		<u>1,315,483</u>
<u>Wisconsin Department of Health Services</u>		
WH/FP RH 146.68	435.110128	442
WIC - Farmers Market	435.154720	4,691
Communicable Disease	435.155800	10,303
HIV Prevention Partner Services	435.155957	21,772
Consolidated Contracts-Well Women GPR	435.157010	65,458
Consolidate Contracts-CHHD LD	435.157720	9,712
WH/FP RH	435.159317	35,890
WH/FP RH 20.435 (1)(EV)	435.159322	3,017
NP WINS	435.181004	4,430
NP WINS	435.181010	50,945
Total Wisconsin Department of Health Services		<u>206,660</u>
<u>Wisconsin Department of Children and Families</u>		
Family Foundations	437.1008	<u>16,992</u>
<u>Wisconsin Department of Military Affairs</u>		
Computer and HazMat Response Equipment Grant (2022)	465.308	7,517
Regional Emergency Response Teams	465.306	115,954
Total Wisconsin Department of Military Affairs		<u>123,471</u>
Total State Expenditures		<u>\$ 1,792,055</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, 2022**

DHS Identification Numbers:	CARS Profile 150211 Opiod RX Pathway Proj	CARS Profile 150211 Opiod RX Pathway Proj	CARS Profile 150216 Overdose Fatality Review	CARS Profile 150216 Overdose Fatality Review	CARS Profile 150321 EPA Indoor Radon Services	CARS Profile 150426 1815 Diabetes	CARS Profile 150426 1815 Diabetes
Award Amount:	\$ 100,000	\$ 140,000	\$ 45,000	\$ 52,757	\$ 9,773	\$ 21,000	\$ 20,000
Award Period:	09/01/21-08/31/22	09/01/22-08/31/23	09/01/21-08/31/22	09/01/22-08/31/23	01/01/22 - 12/31/22	07/01/21-06/30/22	07/01/22-06/30/23
Period of Award within Audit Period	<u>01/01/22-08/31/22</u>	<u>09/01/22-12/31/22</u>	<u>01/01/22-08/31/22</u>	<u>09/01/22-12/31/22</u>	<u>01/01/22 - 12/31/22</u>	<u>01/01/22-06/30/22</u>	<u>07/01/22-12/31/22</u>
<b>A. Expenditures Reported to DHS for Payment</b>	<u>\$ 69,721</u>	<u>\$ 31,594</u>	<u>\$ 33,697</u>	<u>\$ 17,464</u>	<u>\$ 9,773</u>	<u>\$ 8,461</u>	<u>\$ 12,304</u>
<b>B. Total Costs of Award</b>							
1. Employee Salaries and Wages	40,205	24,564	15,108	12,915	5,432	5,611	7,218
2. Employee Fringe Benefits	3,441	2,030	3,381	2,134	2,215	1,560	1,737
3. Payroll Taxes	3,081	1,885	1,110	967	390	411	532
4. Rent of Occupancy	-	-	-	-	-	-	-
5. Professional Services	-	-	-	-	-	-	-
6. Employee Travel	-	-	-	-	166	73	80
7. Conferences, Meetings or Education	394	-	-	1,437	522	276	108
8. Employee Licenses and Dues	-	-	-	-	-	-	-
9. Supplies	591	2,070	485	-	726	16	2,566
10. Telephone	-	-	-	-	-	-	-
11. Equipment	-	-	-	-	-	-	-
12. Depreciation	-	-	-	-	-	-	-
13. Utilities	-	-	-	-	-	-	-
14. Bad Debts	-	-	-	-	-	-	-
15. Postage and Shipping	-	-	5	-	23	-	-
16. Insurance	-	-	-	-	-	-	-
17. Interest	-	-	-	-	-	-	-
18. Bank Fees and Charges	-	-	-	-	-	-	-
19. Advertising and Marketing	16,128	80	8,108	12	300	515	63
20. Other	5,881	965	5,500	-	-	-	-
<b>Total Operating Costs of Award</b>	<u>69,721</u>	<u>31,594</u>	<u>33,697</u>	<u>17,464</u>	<u>9,773</u>	<u>8,461</u>	<u>12,303.50</u>
<b>C. Less Disallowed Costs</b>	-	-	-	-	-	-	-
<b>Offsets to Costs</b>	-	-	-	-	-	-	-
<b>E. Net Allowable Operating Costs Before Profit</b>	-	-	-	-	-	-	-
<b>F. Add Allowable Profit</b>	-	-	-	-	-	-	-
<b>G. Total Allowable Costs</b>	<u>\$ 69,721</u>	<u>\$ 31,594</u>	<u>\$ 33,697</u>	<u>\$ 17,464</u>	<u>\$ 9,773</u>	<u>\$ 8,461</u>	<u>\$ 12,304</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, 2022**

DHS Identification Numbers:	CARS Profile 150427	CARS Profile 150427	CARS Profile 150429	CARS Profile 150429	CARS Profile 154661	CARS Profile 154661	CARS Profile 154710
	1815 Heart Disease Prev	1815 Heart Disease Prev	1817 SL Diabetes Prevention	1817 SL Diabetes Prevention	SNAP Nutr Ed Grant	SNAP Nutr Ed Grant	WIC
Award Amount:	\$ 21,500	\$ 20,000	\$ 84,092	\$ 84,052	\$ 16,627	\$ 16,960	\$ 382,922
Award Period:	07/01/21-06/30/22	07/01/22-06/30/23	10/01/21-09/30/22	10/01/22-09/30/23	10/01/21-09/30/22	10/01/22-09/30/23	01/01/22-12/31/22
Period of Award within Audit Period	<u>01/01/22-06/30/22</u>	<u>07/01/22-12/31/22</u>	<u>01/01/22-09/30/22</u>	<u>10/01/22-12/31/22</u>	<u>01/01/22-09/30/22</u>	<u>10/01/22-12/31/22</u>	<u>01/01/22-12/31/22</u>
<b>A. Expenditures Reported to DHS for Payment</b>	<u>\$ 8,663</u>	<u>\$ 12,304</u>	<u>\$ 37,600</u>	<u>\$ 17,915</u>	<u>\$ 9,592</u>	<u>\$ 3,683</u>	<u>\$ 382,922</u>
<b>B. Total Costs of Award</b>							
1. Employee Salaries and Wages	5,744	7,218	23,113	11,525	6,671	2,517	253,219
2. Employee Fringe Benefits	1,598	1,737	11,555	5,034	1,459	945	76,158
3. Payroll Taxes	420	532	1,599	804	516	189	19,058
4. Rent of Occupancy	-	-	-	-	-	-	21,367
5. Professional Services	-	-	-	-	-	-	-
6. Employee Travel	75	80	197	4	-	-	122
7. Conferences, Meetings or Education	283	108	239	-	-	-	3,200
8. Employee Licenses and Dues	-	-	-	-	-	-	100
9. Supplies	16	2,566	346	-	946	-	4,493
10. Telephone	-	-	451	144	-	-	2,826
11. Equipment	-	-	-	-	-	-	-
12. Depreciation	-	-	-	-	-	-	-
13. Utilities	-	-	-	-	-	-	-
14. Bad Debts	-	-	-	-	-	-	-
15. Postage and Shipping	-	-	-	1	-	32	2,228
16. Insurance	-	-	-	-	-	-	-
17. Interest	-	-	-	-	-	-	-
18. Bank Fees and Charges	-	-	-	-	-	-	-
19. Advertising and Marketing	527	63	100	403	-	-	150
20. Other	-	-	-	-	-	-	-
<b>Total Operating Costs of Award</b>	<u>8,663</u>	<u>12,304</u>	<u>37,600</u>	<u>17,915</u>	<u>9,592</u>	<u>3,683</u>	<u>382,922</u>
<b>C. Less Disallowed Costs</b>	-	-	-	-	-	-	-
<b>Offsets to Costs</b>	-	-	-	-	-	-	-
<b>E. Net Allowable Operating Costs Before Profit</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>F. Add Allowable Profit</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>G. Total Allowable Costs</b>	<u>\$ 8,663</u>	<u>\$ 12,304</u>	<u>\$ 37,600</u>	<u>\$ 17,915</u>	<u>\$ 9,592</u>	<u>\$ 3,683</u>	<u>\$ 382,922</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, 2022**

DHS Identification Numbers:	CARS Profile 154720 WIC Farmers Market	CARS Profile 154745 WIC Special Projects	CARS Profile 154760 WIC Peer Counseling	CARS Profile 155015 Biot Focus A Planning	CARS Profile 155015 Biot Focus A Planning	CARS Profile 155020 Immunization	CARS Profile 155050 Bioterrorism Preparedness
Award Amount:	\$ 4,691	\$ 10,000	\$ 27,020	\$ 275,059	\$ 279,332	\$ 27,483	\$ 145,934
Award Period:	01/01/22-12/31/22	01/01/22-12/31/22	01/01/22-12/31/22	07/01/21-06/30/22	07/01/22-06/30/23	01/01/22 - 12/31/22	07/01/21-06/30/22
Period of Award within Audit Period	<u>01/01/22-12/31/22</u>	<u>01/01/22-12/31/22</u>	<u>01/01/22-12/31/22</u>	<u>01/01/22-06/30/22</u>	<u>07/01/22-12/31/22</u>	<u>01/01/22 - 12/31/22</u>	<u>01/01/22-06/30/22</u>
<b>A. Expenditures Reported to DHS for Payment</b>	<u>\$ 4,691</u>	<u>\$ 2,230</u>	<u>\$ 27,020</u>	<u>\$ 105,213</u>	<u>\$ 125,897</u>	<u>\$ 27,483</u>	<u>\$ 96,270</u>
<b>B. Total Costs of Award</b>							
1. Employee Salaries and Wages	3,342	1,951	23,037	71,670	79,029	17,318	924
2. Employee Fringe Benefits	782	127	2,167	22,309	23,274	7,456	155
3. Payroll Taxes	251	152	1,816	5,226	5,793	1,275	70
4. Rent of Occupancy	-	-	-	368	619	-	-
5. Professional Services	-	-	-	-	-	-	21,224
6. Employee Travel	-	-	-	557	-	-	-
7. Conferences, Meetings or Education	-	-	-	2,556	17	-	-
8. Employee Licenses and Dues	-	-	-	-	-	-	-
9. Supplies	316	-	-	1,401	15,836	-	34,456
10. Telephone	-	-	-	1,126	1,279	-	303
11. Equipment	-	-	-	-	-	-	20,950
12. Depreciation	-	-	-	-	-	-	-
13. Utilities	-	-	-	-	-	-	-
14. Bad Debts	-	-	-	-	-	-	-
15. Postage and Shipping	-	-	-	-	-	1,433	329
16. Insurance	-	-	-	-	-	-	-
17. Interest	-	-	-	-	-	-	-
18. Bank Fees and Charges	-	-	-	-	-	-	-
19. Advertising and Marketing	-	-	-	-	50	-	17,860
20. Other	-	-	-	-	-	-	-
<b>Total Operating Costs of Award</b>	<u>4,691</u>	<u>2,230</u>	<u>27,020</u>	<u>105,213</u>	<u>125,897</u>	<u>27,483</u>	<u>96,270</u>
<b>C. Less Disallowed Costs</b>	-	-	-	-	-	-	-
<b>Offsets to Costs</b>	-	-	-	-	-	-	-
<b>E. Net Allowable Operating Costs Before Profit</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>F. Add Allowable Profit</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>G. Total Allowable Costs</b>	<u>\$ 4,691</u>	<u>\$ 2,230</u>	<u>\$ 27,020</u>	<u>\$ 105,213</u>	<u>\$ 125,897</u>	<u>\$ 27,483</u>	<u>\$ 96,270</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, 2022**

DHS Identification Numbers:	CARS Profile 155050 Bioterrorism Preparedness	CARS Profile 155078 Env PH Tracking Network	CARS Profile 155080 Rape Prev and Education	CARS Profile 155080 Rape Prev and Education	CARS Profile 155800 Comm Disease Cntrl & Prev	CARS Profile 155800 Comm Disease Cntrl & Prev	CARS Profile 155806 Enhancing Detection-COVID
Award Amount:	\$ 43,038	\$ 10,000	\$ 90,000	\$ 90,000	\$ 7,000	\$ 7,000	\$ 1,305,000
Award Period:	07/01/22-06/30/23	08/01/22-07/31/23	02/01/21-01/31/22	02/01/22-01/31/23	07/01/21-06/30/22	07/01/22-06/30/23	10/01/20-10/31/22
Period of Award within Audit Period	<u>07/01/22-12/31/22</u>	<u>08/01/22-12/31/22</u>	<u>01/01/22-01/31/22</u>	<u>02/01/22-12/31/22</u>	<u>01/01/22-06/30/22</u>	<u>07/01/22-12/31/22</u>	<u>01/01/22-10/31/22</u>
<b>A. Expenditures Reported to DHS for Payment</b>	<u>\$ 25,218</u>	<u>\$ 2,671</u>	<u>\$ 6,694</u>	<u>\$ 83,304</u>	<u>\$ 5,636</u>	<u>\$ 4,667</u>	<u>\$ 611,214</u>
<b>B. Total Costs of Award</b>							
1. Employee Salaries and Wages	19,476	476	1,666	41,159	4,352	3,661	138,736
2. Employee Fringe Benefits	4,283	233	587	13,828	330	727	47,084
3. Payroll Taxes	1,459	34	117	2,958	954	278	10,020
4. Rent of Occupancy	-	-	-	-	-	-	-
5. Professional Services	-	-	-	-	-	-	-
6. Employee Travel	-	-	-	611	-	-	-
7. Conferences, Meetings or Education	-	-	-	-	-	-	-
8. Employee Licenses and Dues	-	-	-	-	-	-	-
9. Supplies	-	1,928	4,324	3,776	-	-	7,859
10. Telephone	-	-	-	-	-	-	320
11. Equipment	-	-	-	-	-	-	-
12. Depreciation	-	-	-	-	-	-	-
13. Utilities	-	-	-	-	-	-	-
14. Bad Debts	-	-	-	-	-	-	-
15. Postage and Shipping	-	-	-	-	-	-	11,000
16. Insurance	-	-	-	-	-	-	-
17. Interest	-	-	-	-	-	-	-
18. Bank Fees and Charges	-	-	-	-	-	-	-
19. Advertising and Marketing	-	-	-	-	-	-	-
20. Other	-	-	-	20,971	-	-	396,194
<b>Total Operating Costs of Award</b>	<u>25,218</u>	<u>2,671</u>	<u>6,694</u>	<u>83,304</u>	<u>5,636</u>	<u>4,667</u>	<u>611,214</u>
<b>C. Less Disallowed Costs</b>	-	-	-	-	-	-	-
<b>Offsets to Costs</b>	-	-	-	-	-	-	-
<b>E. Net Allowable Operating Costs Before Profit</b>	-	-	-	-	-	-	-
<b>F. Add Allowable Profit</b>	-	-	-	-	-	-	-
<b>G. Total Allowable Costs</b>	<u>\$ 25,218</u>	<u>\$ 2,671</u>	<u>\$ 6,694</u>	<u>\$ 83,304</u>	<u>\$ 5,636</u>	<u>\$ 4,667</u>	<u>\$ 611,214</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, 2022**

DHS Identification Numbers:	CARS Profile 155809	CARS Profile 155811	CARS Profile 155812	CARS Profile 155813	CARS Profile 155817	CARS Profile 155957	CARS Profile 157010
	Imm COVID Supplement	ARPA COVID Recovery Fund	Public Health Workforce	COVID Just Response	Enhancing Detection-COVID	HIV Prevention	WWWP GPR Edu & MJA
Award Amount:	\$ 155,500	\$ 851,500	\$ 149,500	\$ 84,102	\$ 14,181	\$ 35,258	\$ 65,250
Award Period:	07/01/21-06/30/22	03/01/21-12/31/24	07/01/21-06/30/24	01/01/22-05/31/24	10/01/20-10/31/22	01/01/22-12/31/22	07/01/21-06/30/22
Period of Award within Audit Period	<u>01/01/22-12/31/22</u>	<u>01/01/22-12/31/22</u>	<u>01/01/22-12/31/22</u>	<u>01/01/22-12/31/22</u>	<u>01/01/22-12/31/22</u>	<u>01/01/22-12/31/22</u>	<u>01/01/22-06/30/22</u>
<b>A. Expenditures Reported to DHS for Payment</b>	<u>\$ 155,500</u>	<u>\$ 13,966</u>	<u>\$ 86,177</u>	<u>\$ 12,632</u>	<u>\$ 14,181</u>	<u>\$ 35,258</u>	<u>\$ 33,046</u>
<b>B. Total Costs of Award</b>							
1. Employee Salaries and Wages	74,412	-	32,680	11,734	7,018	21,432	16,834
2. Employee Fringe Benefits	13,158	-	6,633	-	2,119	9,903	7,452
3. Payroll Taxes	5,611	-	2,434	898	514	1,473	1,193
4. Rent of Occupancy	300	-	-	-	-	963	-
5. Professional Services	-	-	-	-	-	-	-
6. Employee Travel	158	-	199	-	-	249	-
7. Conferences, Meetings or Education	-	-	1,411	-	-	10	-
8. Employee Licenses and Dues	-	-	2,477	-	-	-	-
9. Supplies	5,098	-	-	-	-	26	2,900
10. Telephone	-	-	343	-	20	1,191	423
11. Equipment	-	-	-	-	-	-	-
12. Depreciation	-	-	-	-	-	-	-
13. Utilities	-	-	-	-	-	-	-
14. Bad Debts	-	-	-	-	-	-	-
15. Postage and Shipping	4,011	-	-	-	-	11	75
16. Insurance	-	-	-	-	-	-	-
17. Interest	-	-	-	-	-	-	-
18. Bank Fees and Charges	-	-	-	-	-	-	-
19. Advertising and Marketing	680	-	-	-	-	-	4,135
20. Other	<u>52,070</u>	<u>13,966</u>	<u>40,000</u>	<u>-</u>	<u>4,511</u>	<u>-</u>	<u>33</u>
<b>Total Operating Costs of Award</b>	<u>155,500</u>	<u>13,966</u>	<u>86,177</u>	<u>12,632</u>	<u>14,181</u>	<u>35,258</u>	<u>33,046</u>
<b>C. Less Disallowed Costs</b>	-	-	-	-	-	-	-
<b>Offsets to Costs</b>	-	-	-	-	-	-	-
<b>E. Net Allowable Operating Costs Before Profit</b>	-	-	-	-	-	-	-
<b>F. Add Allowable Profit</b>	-	-	-	-	-	-	-
<b>G. Total Allowable Costs</b>	<u>\$ 155,500</u>	<u>\$ 13,966</u>	<u>\$ 86,177</u>	<u>\$ 12,632</u>	<u>\$ 14,181</u>	<u>\$ 35,258</u>	<u>\$ 33,046</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, 2022**

DHS Identification Numbers:	CARS Profile 157010 WWWP GPR Edu & MJA	CARS Profile 157120 WWWP- NBCCEDP	CARS Profile 157120 WWWP- NBCCEDP	CARS Profile 157720 Childhood Lead	CARS Profile 159220 Cons Contracts PHHS	CARS Profile 159220 Cons Contracts PHHS
Award Amount:	\$ 65,250	\$ 3,833	\$ 3,833	\$ 9,712	\$ 10,906	\$ 10,905
Award Period:	07/01/22-06/30/23	07/01/21-06/30/22	07/01/22-06/30/23	01/01/22-12/31/22	10/01/21-09/30/22	10/01/22-09/30/23
Period of Award within Audit Period	<u>07/01/22-12/31/22</u>	<u>01/01/22-06/30/22</u>	<u>07/01/22-12/31/22</u>	<u>01/01/22-12/31/22</u>	<u>01/01/22-09/30/22</u>	<u>10/01/22-12/31/22</u>
<b>A. Expenditures Reported to DHS for Payment</b>	<u>\$ 32,412</u>	<u>\$ -</u>	<u>\$ 3,833</u>	<u>\$ 9,712</u>	<u>\$ 7,169</u>	<u>\$ 3,483</u>
<b>B. Total Costs of Award</b>						
1. Employee Salaries and Wages	20,339	-	2,606	6,803	5,664	2,733
2. Employee Fringe Benefits	8,123	-	1,041	1,564	1,081	545
3. Payroll Taxes	1,450	-	186	507	425	205
4. Rent of Occupancy	-	-	-	-	-	-
5. Professional Services	-	-	-	-	-	-
6. Employee Travel	84	-	-	-	-	-
7. Conferences, Meetings or Education	-	-	-	-	-	-
8. Employee Licenses and Dues	-	-	-	-	-	-
9. Supplies	571	-	-	838	-	-
10. Telephone	416	-	-	-	-	-
11. Equipment	-	-	-	-	-	-
12. Depreciation	-	-	-	-	-	-
13. Utilities	-	-	-	-	-	-
14. Bad Debts	-	-	-	-	-	-
15. Postage and Shipping	78	-	-	-	-	-
16. Insurance	-	-	-	-	-	-
17. Interest	-	-	-	-	-	-
18. Bank Fees and Charges	-	-	-	-	-	-
19. Advertising and Marketing	1,350	-	-	-	-	-
20. Other	-	-	-	-	-	-
<b>Total Operating Costs of Award</b>	<u>32,412</u>	<u>-</u>	<u>3,833</u>	<u>9,712</u>	<u>7,169</u>	<u>3,483</u>
<b>C. Less Disallowed Costs</b>	-	-	-	-	-	-
<b>Offsets to Costs</b>	-	-	-	-	-	-
<b>E. Net Allowable Operating Costs Before Profit</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>F. Add Allowable Profit</b>	-	-	-	-	-	-
<b>G. Total Allowable Costs</b>	<u>\$ 32,412</u>	<u>\$ -</u>	<u>\$ 3,833</u>	<u>\$ 9,712</u>	<u>\$ 7,169</u>	<u>\$ 3,483</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, 2022**

DHS Identification Numbers:	CARS Profile 159317 WH/FP RH 253.07 GPR	CARS Profile 159320 MCH	CARS Profile 159322 WH/FP RH 20.435 (1)(EV)	CARS Profile 159328 Title X Services	CARS Profile 159328 Title X Services	CARS Profile 159367 Title X Clinics
Award Amount:	\$ 35,890	\$ 49,167	\$ 6,033	\$ 229,000	\$ 229,000	\$ 187,809
Award Period:	01/01/22-12/31/22	01/01/22-12/31/22	01/01/22-12/31/22	04/01/21-03/31/22	04/01/22-03/31/23	04/01/22-03/31/23
Period of Award within Audit Period	<u>01/01/22-12/31/22</u>	<u>01/01/22-12/31/22</u>	<u>01/01/22-12/31/22</u>	<u>01/01/22-03/31/22</u>	<u>04/01/22-12/31/22</u>	<u>04/01/22-12/31/22</u>
<b>A. Expenditures Reported to DHS for Payment</b>	<u>\$ 35,890</u>	<u>\$ 49,167</u>	<u>\$ 6,033</u>	<u>\$ 93,432</u>	<u>\$ 165,877</u>	<u>\$ 135,718</u>
<b>B. Total Costs of Award</b>						
1. Employee Salaries and Wages	23,855	33,398	4,017	46,845	107,638	88,068
2. Employee Fringe Benefits	9,832	12,467	1,734	16,175	33,357	27,292
3. Payroll Taxes	1,621	2,351	282	3,394	7,872	6,441
4. Rent of Occupancy	-	701	-	1,598	3,124	2,556
5. Professional Services	-	-	-	-	-	-
6. Employee Travel	-	-	-	1,781	2,956	2,419
7. Conferences, Meetings or Education	-	-	-	249	770	630
8. Employee Licenses and Dues	-	-	-	240	248	203
9. Supplies	582	-	-	17,629	6,744	5,517
10. Telephone	-	240	-	631	1,069	875
11. Equipment	-	-	-	-	-	-
12. Depreciation	-	-	-	-	-	-
13. Utilities	-	-	-	-	-	-
14. Bad Debts	-	-	-	-	-	-
15. Postage and Shipping	-	10	-	448	103	84
16. Insurance	-	-	-	700	-	-
17. Interest	-	-	-	-	-	-
18. Bank Fees and Charges	-	-	-	-	-	-
19. Advertising and Marketing	-	-	-	-	55	45
20. Other	-	-	-	3,741	1,942	1,589
<b>Total Operating Costs of Award</b>	<u>35,890</u>	<u>49,167</u>	<u>6,033</u>	<u>93,432</u>	<u>165,877</u>	<u>135,718</u>
<b>C. Less Disallowed Costs</b>	-	-	-	-	-	-
<b>Offsets to Costs</b>	-	-	-	-	-	-
<b>E. Net Allowable Operating Costs Before Profit</b>	-	-	-	-	-	-
<b>F. Add Allowable Profit</b>	-	-	-	-	-	-
<b>G. Total Allowable Costs</b>	<u>\$ 35,890</u>	<u>\$ 49,167</u>	<u>\$ 6,033</u>	<u>\$ 93,432</u>	<u>\$ 165,877</u>	<u>\$ 135,718</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, 2022**

DHS Identification Numbers:	CARS Profile 159371	CARS Profile 181004	CARS Profile 181004	CARS Profile 181010 TPCP Commun Intrvns	CARS Profile 181010 TPCP Commun Intrvns
	Title X Telehealth	TPCP WI WINS	TPCP WI WINS		
Award Amount:	\$ 29,442	\$ 4,350	\$ 4,312	\$ 50,000	\$ 50,000
Award Period:	06/01/22-05/31/23	07/01/21-06/30/22	07/01/22-06/30/23	07/01/21-06/30/22	07/01/22-06/30/23
Period of Award within Audit Period	<u>06/01/22-12/31/22</u>	<u>01/01/22-06/30/22</u>	<u>07/01/22-12/31/22</u>	<u>01/01/22-06/30/22</u>	<u>07/01/22-12/31/22</u>
<b>A. Expenditures Reported to DHS for Payment</b>	<u>\$ 8,994</u>	<u>\$ 2,122</u>	<u>\$ 2,308</u>	<u>\$ 24,404</u>	<u>\$ 26,541</u>
<b>B. Total Costs of Award</b>					
1. Employee Salaries and Wages	5,676	1,566	1,746	18,010	20,075
2. Employee Fringe Benefits	2,867	381	427	4,376	4,907
3. Payroll Taxes	409	117	130	1,341	1,493
4. Rent of Occupancy	-	-	-	-	-
5. Professional Services	-	-	-	-	-
6. Employee Travel	-	-	-	-	-
7. Conferences, Meetings or Education	-	-	2	-	23
8. Employee Licenses and Dues	-	-	-	-	-
9. Supplies	-	1	4	14	43
10. Telephone	-	-	-	-	-
11. Equipment	-	-	-	-	-
12. Depreciation	-	-	-	-	-
13. Utilities	-	-	-	-	-
14. Bad Debts	-	-	-	-	-
15. Postage and Shipping	-	-	-	-	-
16. Insurance	-	-	-	-	-
17. Interest	-	-	-	-	-
18. Bank Fees and Charges	-	-	-	-	-
19. Advertising and Marketing	-	58	-	662	-
20. Other	42	-	-	-	-
<b>Total Operating Costs of Award</b>	<u>8,994</u>	<u>2,122</u>	<u>2,308</u>	<u>24,404</u>	<u>26,541</u>
<b>C. Less Disallowed Costs</b>	-	-	-	-	-
<b>Offsets to Costs</b>	-	-	-	-	-
<b>E. Net Allowable Operating Costs Before Profit</b>	-	-	-	-	-
<b>F. Add Allowable Profit</b>	-	-	-	-	-
<b>G. Total Allowable Costs</b>	<u>\$ 8,994</u>	<u>\$ 2,122</u>	<u>\$ 2,308</u>	<u>\$ 24,404</u>	<u>\$ 26,541</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  
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS,  
STATE FINANCIAL ASSISTANCE, AND DHS COST REIMBURSEMENT AWARD SCHEDULES  
YEAR ENDED DECEMBER 31, 2022**

**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, 2022. 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 6, 2023 (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, 2022**

**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, 2022	\$	499,122
Cash and Investments balance at December 31, 2022		200,000
Administrative expenses paid out of income during the year		-
		699,122
Federal share of the fund		66%
 Total	 \$	 461,421

The balance of loans outstanding at December 31, 2022 was \$499,122.

**NOTE 6 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
WI PSC	Wisconsin Public Service Commission
AFDO	Association of Food and Drug Officials
WDCF	Wisconsin Department of Children and Families
Eau Claire 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**

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, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated July 17, 2023.

***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 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. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2022-001 that we consider to be a material weakness.



**Report on Compliance and Other Matters**

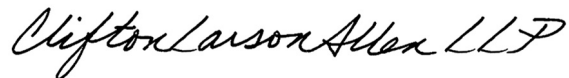
As part of obtaining reasonable assurance about whether the City’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect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

**City’s Response to Finding**

*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 20, 2023



**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 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, 2022. 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 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, 2022.

***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.

### ***Other Matters***

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2022-002. Our opinion on each major federal program is not modified with respect to these matters.

*Government Auditing Standards* requires the auditor to perform limited procedures on the City's response to the noncompliance findings identified in our compliance audit 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 compliance and, accordingly, we express no opinion on the response.

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

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a material weakness.

*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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2022-002 to be a material weakness.

*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 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 the City as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated July 17, 2023, 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 20, 2023

**CITY OF EAU CLAIRE, WISCONSIN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2022**

**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?   X   Yes        No
  - Significant deficiency(ies) identified?        Yes   X   None Reported
3. Noncompliance material to basic financial statements noted?        Yes   X   No

**Federal Awards**

1. Internal control over compliance:
- Material weakness(es) identified?   X   Yes        No
  - Significant deficiency(ies) identified?        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 2 CFR 200.516(a)?   X   Yes        No

**Identification of Major federal programs:**

<b>Assistance Listing Number(s)</b>	<b>Name of Federal Program or Cluster</b>
20.507, 20.526	Federal Transit Cluster
20.933	TIGER
93.069	Public Health Emergency Preparedness
93.323	COVID-19 Epidemiology and Laboratory Capacity for Infectious Disease (ELC)

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

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, 2022**

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**Section I – Summary of Auditors’ Results (Continued)**

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**State Awards**

1. Internal control over compliance:

- Material weakness(es) identified?                         Yes              X   No
- Significant deficiency (ies) identified?                 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, 2022**

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***Section II – Findings Related to the Financial Statements***

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**FINDING: 2022-001 Material Audit Adjustments**

**Type of Finding:** Material Weakness in Internal Control Over Financial Reporting

**Condition:** The audit firm proposed and the City posted to its general ledger accounts journal entries for correcting certain misstatements.

**Criteria:** The City should have controls in place to prevent or detect a material misstatement in the financial statements in a timely manner.

**Effect:** The potential exists that financial statements of the City may include inaccurate information not detected or prevented by City staff.

**Cause:** The City has not established controls to ensure that all accounts are adjusted to their appropriate year end balances in accordance with GAAP.

**Repeat Finding:** No

**Recommendation:** The City should continue to evaluate its internal control processes to determine if additional internal control procedures should be implemented to ensure that accounts are adjusted to their appropriate year end balances in accordance with GAAP.

**Views of Responsible Officials and Planned Corrective Actions:** The City will continue to rely upon the audit firm to propose audit adjustments necessary to adjust accounts in accordance with GAAP. Management will review and approve these entries prior to recording them. The Finance Director is the official responsible for ensuring corrective action of the deficiency.



**CITY OF EAU CLAIRE, WISCONSIN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2022**

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***Section III – Findings Related to Major Federal Award Programs***

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**FINDING: 2022-002 Procurement**

**Federal Agency: U.S. Department of Transportation**

**Federal Program Name: Federal Transit Cluster**

**Assistance Listing Number – 20.FTC**

**Federal Award Identification Number and Year: WI-2020-050-01 and Year 2022**

**Award Period: 7/9/20-3/30/24**

**Type of Finding:** Material Weakness in Internal Control Over Compliance, Other Matters

**Criteria or Specific Requirement:**

Uniform Guidance requires non-Federal entities receiving Federal awards to establish and maintain internal controls designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include maintaining adequate documentation to demonstrate the execution of procurement procedures.

**Condition:**

During Auditor testing over procurement, we noted the City did not follow its established procedures for one procurement sample item. This sample item was over the micro-purchase threshold and required procedures for the small purchase method. The City did not appropriately maintain documentation when entering into this procurement.

**Context:**

The City is currently reviewing its policies and procedures to ensure that it follows Uniform Guidance Procurement Standards.

**Questioned Costs:** \$26,653

**Cause:** The condition is due to staff turnover

**Repeat Finding:** A similar finding was not reported in the prior year audit.

**Effect:** Failure to appropriately complete procurement procedures can result in the use of nonqualified vendors

**Recommendation:** We recommend the City follows their established procurement policies.

**Views of Responsible Officials:** The City agrees with this finding.

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***Section IV – Findings Related to Major State Financial Assistance Programs***

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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, 2022**

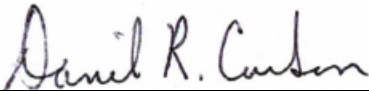
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***Section V – Other Issues***

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1. Do the auditors' report or the notes to the financial statements include disclosure with regard to substantial doubt as to the auditee's ability to continue as a going concern? No
2. Does the auditors' report show audit issues (i.e., material noncompliance, nonmaterial noncompliance, questioned costs, material weaknesses, significant deficiencies, management letter comments, excess revenue or excess reserve) related to grants or contracts with funding agencies that require audits to be in accordance with the *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 20, 2023



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