COLLABORATORS | COACHES | ADVOCATES | MENTORS
FRIENDS | VOLUNTEERS | REGULARS | DINERS | VISITORS
CPAs | CONSULTANTS | WEALTH ADVISORS | NEIGHBORS
COLLABORATORS | COACHES | ADVOCATES | MENTORS |
CONNOISSEURS | CUSTOMERS | TEACHERS |
| VOLUNTEERS |

CITY OF WAUWATOSA
Milwaukee County, Wisconsin

SINGLE AUDIT REPORT

YEAR ENDED DECEMBER 31, 2025

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CITY OF WAUWATOSA
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YEAR ENDED DECEMBER 31, 2025

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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*

Common Council
City of Wauwatosa
Wauwatosa, 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, each major fund, and the aggregate remaining fund information of the City of Wauwatosa, as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the City of Wauwatosa's basic financial statements, and have issued our report thereon dated June 26, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Wauwatosa'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 of Wauwatosa's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Wauwatosa'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 entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

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Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Wauwatosa'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.*

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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Wauwatosa, Wisconsin

June 26, 2026

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

Common Council
City of Wauwatosa
Wauwatosa, Wisconsin

Report on Compliance for Each Major Federal and Major State Program

Opinion on Each Major Federal and Major State Program

We have audited the City of Wauwatosa's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and *Wisconsin State Single Audit Guidelines* that could have a direct and material effect on each of the City of Wauwatosa's major federal and major state programs for the year ended December 31, 2025. The City of Wauwatosa's major federal 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 of Wauwatosa complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal and major state programs for the year ended December 31, 2025.

Basis for Opinion on Each Major Federal and Major 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 *Wisconsin State Single Audit Guidelines*. Our responsibilities under those standards, the Uniform Guidance and the *Wisconsin 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 of Wauwatosa 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 major state program. Our audit does not provide a legal determination of the City of Wauwatosa'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 of Wauwatosa's federal and state programs.

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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 of Wauwatosa'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 *Wisconsin 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 of Wauwatosa's compliance with the requirements of each major federal or major state program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and *Wisconsin 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 of Wauwatosa'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 of Wauwatosa'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 and *Wisconsin State Single Audit Guidelines*, but not for the purpose of expressing an opinion on the effectiveness of the City of Wauwatosa'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 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 program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and *Wisconsin State Single Audit Guidelines.* Accordingly, this report is not suitable for any other purpose.

Report on Schedules of Expenditures of Federal Awards and State Awards and Settlement of DHS Cost Reimbursement Awards Required by the Uniform Guidance and *Wisconsin State Single Audit Guidelines*

We have audited the financial statements of the City of Wauwatosa as of and for the year ended December 31, 2025, and have issued our report thereon dated June 26, 2026, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements as a whole. The accompanying schedules of expenditures of federal awards and state awards and settlement of DHS Cost Reimbursement Awards are presented for purposes of additional analysis as required by the Uniform Guidance and *Wisconsin State Single Audit Guidelines* and are not a required part of the 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 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 financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedules of expenditures of federal awards and state awards and the settlement of DHS cost reimbursement awards are fairly stated in all material respects in relation to the financial statements as a whole.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Wauwatosa, Wisconsin

September 29, 2026

CITY OF WAUWATOSA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2025

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Contract Number	Expenditures	Subrecipient Payments
U.S. Department of Housing and Urban Development				
Community Development Block Grant Cluster:				
Community Development Block Grant Program	14.218	Not Assigned	$ 822,407	$ 679,248
Total U.S. Department of Housing and Urban Development			822,407	679,248
U.S. Department of Justice				
Bullet Proof Vest Partnership	16.607	Not Assigned	9,685	-
Total U.S. Department of Justice			9,685	-
National Highway Traffic Safety Administration				
Passed through State of Wisconsin Department of Transportation:				
Highway Safety Cluster:				
Aggressive Driving Grant	20.616	Not Assigned	635	-
Alcohol - OWI	20.616	Not Assigned	7,461	-
Seatbelt grant	20.616	Not Assigned	1,908	-
Total Highway Safety Cluster			10,004	-
Highway Planning and Construction Grant	20.205	Not Assigned	52,826	-
Total National Highway Traffic Safety Administration			62,830	-
U.S. Department of Treasury				
COVID 19: Coronavirus State and Local Fiscal Relief Fund	21.027	Not Assigned	5,235,137	-
Passed through State of Wisconsin Department of Health Services:				
COVID 19: ARPA COVID Recovery Fund	21.027	155811	1,545	-
Total U.S. Department of Treasury			5,236,682	-
U.S. Department of Health and Human Services				
Passed through State of Wisconsin Department of Health Services:				
Bioterrorism Focus A Planning	93.069	155015	30,482	-
Bioterrorism Preparedness - CRI	93.069	155190	16,913	-
PH Infrastructure	93.967	155820	154,454	-
Immunization Planning Grant	93.268	155020	14,164	-
Lead Water	93.240	150329	14,264	-
DPH PHEP COVID19	93.354	155812	7,014	-
Prevention Grant	93.991	159220	5,373	-
Maternal Child Health Program	93.994	159320	7,007	-
Total U.S. Department of Health and Human Services			249,671	-
Executive office of the President				
HIDTA Grant - Fugitive - FED DEA	95.001	Not Assigned	16,635	-
Total U.S. Department of Justice			16,635	-
Total Federal Awards			$ 6,397,910	$ 679,248

See Notes to Schedules of Expenditures of Federal and State Awards and the Settlement of DHS Cost Reimbursement Awards.

CITY OF WAUWATOSA
SCHEDULE OF STATE AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2025

State Grantor/Pass-Through Grantor/Program Title	ID Number	Expenditures	Subrecipient Payments
State of Wisconsin Department of Health Services			
GPR Lead Poisoning	435.157720	$ 285	$ -
Communicable Disease	435.155800	4,915	-
Social Isolation & Loneliness	435.512001	9,615	-
Livable Communities	435.512002	50,000	-
COVID Test	435.155716	10,253	-
Office of Preparedness and Emergency Health Care:			
Emergency Medical Service Assistance Program	435.162	95,064	-
Total State of Wisconsin Department of Health Services		170,132	-
State of Wisconsin Department of Natural Resources			
Recycling Grants to Responsible Units	370.670	186,160	-
Knowles-Nelson Stewardship	370.TA1	318,750	-
Total State of Wisconsin Department of Natural Resources		504,910	-
State of Wisconsin Department of Transportation			
Local Road Improvement Program	395.270	95,957	-
Total State of Wisconsin Department of Natural Resources		95,957	-
Total State Awards		$ 770,999	$ -

See Notes to Schedules of Expenditures of Federal and State Awards and the Settlement of DHS Cost Reimbursement Awards.

CITY OF WAUWATOSA
SETTLEMENT OF DHS COST REIMBURSEMENT AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2025

DHS Identification Number	CARS Profile or PO #:155820	CARS Profile or PO #:155190	CARS Profile or PO #:155811	CARS Profile or PO #:155020	CARS Profile or PO #:512001	CARS Profile or PO #:150329
Award Amount	**$ 154,454.00**	**$ 16,913**	**$ 1,545**	**$ 14,164**	**$ 9,615**	**$ 14,264**
Award Period	**1/1/25-12/31/25**	**1/1/25-12/31/25**	**1/1/25-12/31/25**	**1/1/25-12/31/25**	**1/1/25-12/31/25**	**1/1/25-12/31/25**
Period of Award within the Audit Period						
A. Expenditures reported to DHS or revenue received	**$ 154,454**	**$ 16,913**	**$ 1,545**	**$ 14,164**	**$ 9,615**	**$ 14,264**
B. Total Operating Costs of Award						
1. Employee Salaries and Wages	$ 154,454	$ 12,279	$ 1,077	$ 12,713	$ 7,267	$ 2,881
2. Employee Fringe Benefits	-	-	468	-	-	-
3. Payroll Taxes	-	-	-	-	-	-
5. Professional Services	-	-	-	-	-	-
7. Conference, Meetings or Education	-	1,125	-	-	-	-
8. Employee Licenses and Dues	-	-	-	-	-	-
9. Supplies	-	-	-	-	-	-
10. Telephone	-	-	-	-	-	-
11. Equipment	-	-	-	-	-	-
15. Postage and Shipping	-	-	-	32	-	-
20. Other	-	3,509	-	1,419	2,348	11,383
B. Total Operating Costs of Awards	$ 154,454	$ 16,913	$ 1,545	$ 14,164	$ 9,615	$ 14,264
E. Total Allowable Costs: If the Agency is for Profit, Enter This Number in Figure 10 - Allowable Profit Schedule, Line 1, " Net Allowable Operating Costs" to Calculate Allowable Profit	$ 154,454	$ 16,913	$ 1,545	$ 14,164	$ 9,615	$ 14,264
F. Gain or (Loss) = Line A - Line E	$ -	$ -	$ -	$ -	$ -	$ -

See Notes to Schedules of Expenditures of Federal and State Awards and the Settlement of DHS Cost Reimbursement Awards.

CITY OF WAUWATOSA
SETTLEMENT OF DHS COST REIMBURSEMENT AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2025

DHS Identification Number	CARS Profile or PO #:157720	CARS Profile or PO #:512002	CARS Profile or PO #:159320	CARS Profile or PO #:155812	CARS Profile or PO #:159220	CARS Profile or PO #:155015
Award Amount	**$ 285**	**$ 50,000**	**$ 7,007**	**$ 7,014**	**$ 5,373**	**$ 30,482**
Award Period	**1/1/25-12/31/25**	**1/1/25-12/31/25**	**1/1/25-12/31/25**	**1/1/25-12/31/25**	**1/1/25-12/31/25**	**1/1/25-12/31/25**
Period of Award within the Audit Period						
A. Expenditures reported to DHS or revenue received	**$ 285**	**$ 50,000**	**$ 7,007**	**$ 7,014**	**$ 5,373**	**$ 30,482**
B. Total Operating Costs of Award						
1. Employee Salaries and Wages	$ -	$ -	$ 3,161	$ 319	$ 707	$ 26,305
2. Employee Fringe Benefits	-	-	-	-	-	-
3. Payroll Taxes	-	-	-	-	-	-
5. Professional Services	-	-	-	-	-	-
7. Conference, Meetings or Education	-	-	98	1,528	-	-
8. Employee Licenses and Dues	-	-	102	-	-	4,177
9. Supplies	-	-	98	4,800	4,476	-
10. Telephone	-	-	-	-	-	-
11. Equipment	-	-	-	-	-	-
15. Postage and Shipping	-	-	-	-	-	-
20. Other	285	50,000	3,548	367	190	-
B. Total Operating Costs of Awards	$ 285	$ 50,000	$ 7,007	$ 7,014	$ 5,373	$ 30,482
E. Total Allowable Costs: If the Agency is for Profit, Enter This Number in Figure 10 - Allowable Profit Schedule, Line 1, " Net Allowable Operating Costs" to Calculate Allowable Profit	$ 285	$ 50,000	$ 7,007	$ 7,014	$ 5,373	$ 30,482
F. Gain or (Loss) = Line A - Line E	$ -	$ -	$ -	$ -	$ -	$ -

See Notes to Schedules of Expenditures of Federal and State Awards and the Settlement of DHS Cost Reimbursement Awards.

CITY OF WAUWATOSA
SETTLEMENT OF DHS COST REIMBURSEMENT AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2025

DHS Identification Number	**CARS Profile or PO #:155716**	**CARS Profile or PO #:155800**
Award Amount	**$ 10,253**	**$ 4,915**
Award Period	**1/1/25-12/31/25**	**1/1/25-12/31/25**
Period of Award within the Audit Period		
A. Expenditures reported to DHS or revenue received	**$ 10,253**	**$ 4,915**
B. Total Operating Costs of Award		
1. Employee Salaries and Wages	$ -	$ 1,018
2. Employee Fringe Benefits	-	-
3. Payroll Taxes	-	-
5. Professional Services	-	-
7. Conference, Meetings or Education	-	1,354
8. Employee Licenses and Dues	-	248
9. Supplies	10,253	2,090
10. Telephone	-	-
11. Equipment	-	-
15. Postage and Shipping	-	-
20. Other	-	205
B. Total Operating Costs of Awards	$ 10,253	$ 4,915
E. Total Allowable Costs: If the Agency is for Profit, Enter This Number in Figure 10 - Allowable Profit Schedule, Line 1, " Net Allowable Operating Costs" to Calculate Allowable Profit	$ 10,253	$ 4,915
F. Gain or (Loss) = Line A - Line E	$ -	$ -
	10,253	4,915
	-	-
	COVTS	CMMDS

See Notes to Schedules of Expenditures of Federal and State Awards and the Settlement of DHS Cost Reimbursement Awards.

CITY OF WAUWATOSA
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS AND THE SETTLEMENT OF DHS COST REIMBURSEMENT AWARDS
DECEMBER 31, 2025

NOTE 1 BASIS OF PRESENTATION

The Schedule of Expenditures of Federal Awards includes all of the Federal funds of the City of Wauwatosa, Wisconsin (the City).

State programs reported include only those programs required to be included by the *State Single Audit Guidelines*.

NOTE 2 SIGNIFICANT ACCOUNTING POLICIES

The accounting records for the grant programs are maintained on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance and the *State of Wisconsin Single Audit Guidelines*. Under these principles, 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.

NOTE 3 OVERSIGHT AGENCIES

The City's federal oversight agency for audit is the U.S. Department of Housing and Urban Development. The City's state oversight agency for audit is the State of Wisconsin Department of Revenue.

NOTE 4 INDIRECT COST ALLOCATION RATE

The City of Wauwatosa, Wisconsin has elected not to apply the 10% de minimis cost rate to awards for the year ended December 31, 2025.

CITY OF WAUWATOSA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2025

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 ____x____ no
   - Significant deficiency(ies) identified? _____yes ____x____ none reported

3. Noncompliance material to financial statements noted? _____ yes ____x____ no

Federal Awards

1. Internal control over major federal programs:

   - Material weakness(es) identified? _____ yes ____x____ no
   - Significant deficiency(ies) identified? _____ yes ____x____ none reported

2. Type of auditors' report issued on compliance for major federal programs: Unmodified

3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? _____ yes ____x____ no

Identification of Major Federal Programs

Assistance Listing Number(s)	**Name of Federal Program or Cluster**
21.027	COVID-19: Coronavirus State and Local Fiscal Relief Funds
14.218	Community Development Block Grant Program

Dollar threshold used to distinguish between Type A and Type B programs: $ 1,000,000

Auditee qualified as low-risk auditee? ____x____ yes _____ no

Section I – Summary of Auditors' Results (Continued)

State Financial Assistance

1. Internal control over state projects:

   - Material weakness(es) identified? _____ yes _____x___ no

   - Significant deficiency(ies) identified that are not considered to be material weakness(es)? _____ yes _____x___ none reported

2. Type of auditors' report issued on compliance for state projects: Unmodified

3. Any audit findings disclosed that are required to be reported in accordance with state requirements? _____ yes _____x___ no

Identification of Major State Projects

CSFA Number(s)	Name of State Project
370.670	Recycling Consolidated Grants
435.162	Emergency Medical Services Funding Assistance Program

Dollar threshold used to distinguish between Type A and Type B state projects: $ 330,000

Section II – Financial Statement Findings

Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards*.

Section III – Findings and Questioned Costs – Major Federal and Major State Programs

Our audit did not disclose any matters required to be reported in accordance with 2 CFR 200.516(a) and the Wisconsin *State Single Audit Guidelines*.

Section IV – State Single Audit Other Matters

Does the auditor's report or the notes to the financial statements include disclosure with regard to substantial doubt as the auditee's ability to continue as a going concern?	No
Does the audit report show audit issues (i.e., material noncompliance, nonmaterial noncompliance, questioned costs, material weakness, significant deficiency, management letter comment, excess revenue, or excess reserve related to grants/contracts with funding agencies that require audits to be in accordance with the *State Single Audit Guidelines*?	
Department of Health Services	No
Department of Natural Resources	No
Was a Management Letter or other document conveying audit comments issued as a result of this audit?	No
Name and Signature of Partner	Jacob Lenell
Date of Report	September 29, 2026



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