



**Reports of Independent Auditors and
Schedule of Expenditures of Federal Awards**
Year ended June 30, 2025

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INDEPENDENT AUDITOR'S 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

The Honorable Mayor and Members of the
City Council and City Manager
City of Laramie, Wyoming

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 Laramie, Wyoming, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the City of Laramie, Wyoming's basic financial statements, and have issued our report thereon dated December 30, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Laramie, Wyoming'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 Laramie, Wyoming's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Laramie, Wyoming'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.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Laramie, Wyoming'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.

Clinger Hagerman, LLC

Laramie, Wyoming
December 30, 2025



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

The Honorable Mayor and Members of the
City Council and City Manager
City of Laramie, Wyoming

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Laramie, Wyoming's 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 City of Laramie, Wyoming's major federal programs for the year ended June 30, 2025. The City of Laramie, Wyoming's major federal 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 of Laramie, Wyoming 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 programs for the year ended June 30, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Auditor's 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 Laramie, Wyoming'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 generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance 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 Laramie, Wyoming's compliance with the requirements of each major federal program as a whole.



In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, 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 Laramie, Wyoming'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 Laramie, Wyoming'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 of Laramie, Wyoming'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 Auditor's 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. Accordingly, this report is not suitable for any other purpose.



Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Laramie, Wyoming as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the City of Laramie, Wyoming's basic financial statements. We issued our report thereon, dated December 30, 2025, which contained unmodified opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is 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 expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Clinger Hagerman, LLC

Laramie, Wyoming
December 30, 2025

City of Laramie, Wyoming
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2025

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Agency or Pass-through Entity Identifying Number	Expenditures of Federal Awards
U.S. Department of the Interior			
<i>Passed through Wyoming Department of State Parks and Cultural Resources</i>			
Outdoor Recreation Acquisition, Development, and Planning	15.916	56-00949	\$ 468,224
Total U.S. Department of the Interior			468,224
U.S. Department of Justice			
<i>Direct Award</i>			
Bulletproof Vest Partnership Program	16.607	N/A	4,164
<i>Passed through Wyoming Division of Criminal Investigation</i>			
Edward Bryne Memorial Justice Assistance Grant Program	16.738	Unknown	2,256
Edward Bryne Memorial Justice Assistance Grant Program	16.738	G24RM0012A	1,519
Total Edward Bryne Memorial Justice Assistance Grant Program			<u>3,775</u>
<i>Passed through the Prime Agency Justice & Security Strategies, Inc.</i>			
Body-Worn Camera Policy and Implementation	16.835	47015773	35,279
Total U.S. Department of Justice			43,218
U.S. Department of Transportation			
<i>Passed through the Wyoming Department of Transportation and the Wyoming Association of Sheriffs & Chiefs of Police</i>			
<i>Highway Safety Cluster</i>			
National Priority Safety Programs	20.616	HS4D524	54,112
National Priority Safety Programs	20.616	HS40225	137,950
Total National Priority Safety Programs			<u>192,062</u>
<i>Passed through the Wyoming Department of Transportation</i>			
State and Community Highway Safety	20.600	HS40224	4,427
State and Community Highway Safety	20.600	HS40225	27,193
Total State and Community Highway Safety			<u>31,620</u>
Total Highway Safety Cluster			<u>223,682</u>
<i>Passed through the Wyoming Department of Transportation</i>			
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505	5305e-24-FTE-176	71,624
<i>Passed through the Wyoming Office of Homeland Security</i>			
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	693JK32240052HMEP	9,444
<i>Direct Award</i>			
Reconnecting Communities Pilot (RCP) Discretionary Grant Program	20.940	N/A	131,494
Total U.S. Department of Transportation			436,244

(continued)

City of Laramie, Wyoming
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2025
(Continued)

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Agency or Pass-through Entity Identifying Number	Expenditures of Federal Awards
U.S. Department of the Treasury			
<i>Passed through the Wyoming Office of State Lands & Investments</i>			
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	Unknown	1,083,157
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	ARPA 1188	2,642,117
Total COVID-19 Coronavirus State and Local Fiscal Recovery Funds			3,725,274
Total U.S. Department of the Treasury			3,725,274
U.S. Department of Energy			
<i>Direct Award</i>			
Energy Efficiency and Conservation Block Grant (EECBG)	81.128	IA-0000000417	76,110
Total U.S. Department of Energy			76,110
U.S. Department of Health and Human Services			
<i>Passed through the Wyoming Association of Sheriffs and Chiefs of Police</i>			
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	Unknown	6,468
Total U.S. Department of Health and Human Services			6,468
Executive Office of the President			
<i>Passed through Wyoming Division of Criminal Investigation</i>			
High Intensity Drug Trafficking Areas Program	95.001	G24RM0012A	85,419
High Intensity Drug Trafficking Areas Program	95.001	Unknown	4,525
Total High Intensity Drug Trafficking Areas Program			89,944
Total Executive Office of the President			89,944
U.S. Department of Homeland Security			
<i>Direct Award</i>			
Assistance to Firefighters Grant	97.044	N/A	3,410
<i>Passed through Wyoming Office of Homeland Security</i>			
Homeland Security Grant Program	97.067	23-SHSP-RR3-RR-AET	180,000
Homeland Security Grant Program	97.067	23-SHSP-RR3-RR-AET2	44,992
Homeland Security Grant Program	97.067	23-SHSP-RR3-RR-AET1	8,474
Homeland Security Grant Program	97.067	23-SHSP-CLAR-PD-CDV	205,000
Total Homeland Security Grant Program			438,466
Total U.S. Department of Homeland Security			441,876
Total Expenditures of Federal Awards			\$ 5,287,358

City of Laramie, Wyoming
Notes to the Schedule of Expenditures of Federal Awards
Year Ended June 30, 2025

1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of City of Laramie, Wyoming (the City) under programs of the federal government for the year ended June 30, 2025. The information in this Schedule 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). Because the Schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the City.

2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the 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.

3. Indirect Cost Rate

The City has elected not to use the ten percent de minimus indirect cost rate allowed under Uniform Guidance.

4. Subrecipients

The City has no subrecipients during the year ended June 30, 2025.

City of Laramie, Wyoming
Schedule of Findings and Questioned Costs
Year Ended June 30, 2025

Section I – Summary of Auditor’s Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified? Yes None reported
- Noncompliance material to financial statements noted? Yes No

Federal Awards

Internal control over major federal programs:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified? Yes None reported

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 and Type of Auditor’s Report Issued on Compliance For Major Federal Programs:

<i>Assistance Listing Number</i>	<i>Name of Federal Program or Cluster</i>	<i>Type of Auditor’s Report Issued on Compliance for Major Federal Programs</i>
21.027	COVID-19 Coronavirus State and Local Fiscal Recovery Funds	Unmodified

Dollar threshold used to distinguish between Type A and Type B Programs: \$750,000

Auditee qualifies as a low-risk auditee? Yes No

Section II – Financial Statement Findings

No matters were identified that were required to be reported.

Section III – Federal Award Findings and Questioned Costs

No matters were identified that were required to be reported.