



CITY OF LARAMIE, WYOMING

COMPLIANCE REPORTS

June 30, 2020

# City of Laramie, Wyoming

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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***

To 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, each major fund, and the aggregate remaining fund information of the City of Laramie, Wyoming (the "City"), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated December 18, 2020.

### **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 opinion 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 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 may exist that have not been identified.



## 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.

BDO USA, LLP

Laramie, Wyoming  
December 31, 2020



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Laramie, WY 82070

## **Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

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

### **Report on Compliance for Each Major Federal Program**

We have audited the City of Laramie, Wyoming's (the "City") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City of Laramie, Wyoming's major federal programs for the year ended June 30, 2020.

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.

#### ***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

#### ***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the City of Laramie, Wyoming's major federal programs based on our audit of the types of compliance requirements referred to above. 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City of Laramie, Wyoming's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the City of Laramie, Wyoming's compliance.



### ***Opinion on Each Major Federal Program***

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, 2020.

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

Management of the City of Laramie, Wyoming is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City of Laramie, Wyoming's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City of Laramie, Wyoming's 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 governmental 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, 2020, 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 18, 2020, 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 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 basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

BDO USA, LLP

Laramie, Wyoming

December 31, 2020, except for our report on the Schedule of Expenditures of Federal Awards, for which the date is December 18, 2020.

**City of Laramie, Wyoming**  
**Schedule of Findings and Questioned Costs**

Year Ended June 30, 2020

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**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      X   no
- Significant deficiency(ies) identified? \_\_\_\_\_ yes      X   none reported
- Noncompliance material to financial statements noted? \_\_\_\_\_ yes      X   no

***Federal Awards***

Internal control over major federal programs:

- Material weakness(es) identified? \_\_\_\_\_ yes      X   no
- Significant deficiency(ies) identified? \_\_\_\_\_ yes      X   none reported

Type of auditor's report issued on compliance for major federal programs: Unmodified

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:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
66.458	Capitalization Grants for Clean Water State Revolving Funds
97.067	Homeland Security Grant Program

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

Auditee qualified as low-risk auditee? \_\_\_\_\_ X \_\_\_\_\_ yes    \_\_\_\_\_ no

**City of Laramie, Wyoming**  
**Schedule of Findings and Questioned Costs**

Year Ended June 30, 2020

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**Section II - Financial Statement Findings**

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

**Section III - Federal Award Findings and Questioned Costs**

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

**Section IV - Prior Year Findings**

There were no findings in the prior year that were required to be reported.

**City of Laramie, Wyoming**  
**Schedule of Expenditures of Federal Awards**

Year Ended June 30, 2020

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	FY20 Expenditures
<b>Environmental Protection Agency</b>			
<b>Passed through Wyoming State Loan &amp; Investment Board</b>			
<b><i>Clean Water State Revolving Fund Cluster</i></b>			
Capitalization Grants for Clean Water State Revolving Funds	66.458	CWSRF177 CWSRF175	\$ 2,558,959
Total Clean Water State Revolving Fund Cluster			2,558,959
Brownfields Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements	66.818	N/A	156,213
Total Environmental Protection Agency			2,715,172
<b>U.S. Department of Agriculture</b>			
<b>Passed through the Wyoming Department of Education</b>			
<b><i>Child Nutrition Cluster</i></b>			
Special Milk Program for Children	10.556	Unknown	\$ 187
Total Child Nutrition Cluster			187
<b>Passed through Wyoming State Forestry Division</b>			
Cooperative Forestry Assistance	10.664	Unknown	\$ 4,500
Total U.S. Department of Agriculture			4,687
<b>U.S. Department of Justice</b>			
Bulletproof Vest Partnership Program	16.607	N/A	\$ 2,415
Total U.S. Department of Justice			2,415
<b>U.S. Department of Transportation</b>			
<b>Passed through Wyoming Department of Transportation and Wyoming Association of Sheriffs &amp; Chiefs of Police</b>			
<b><i>Highway Safety Cluster</i></b>			
National Priority Safety Programs	20.616	M5CS-2020-FA-CS-01 OP HVE-405B-20.616	\$ 130,432
Total Highway Safety Cluster			130,432
<b>Passed through Wyoming Department of Transportation</b>			
<b><i>Highway Planning and Construction Cluster</i></b>			
Highway Planning and Construction Program	20.205	CD18102	\$ 16,770
Total Highway Planning and Construction Program Cluster			16,770
Total U.S. Department of Transportation			147,202

**City of Laramie, Wyoming**  
**Schedule of Expenditures of Federal Awards**

Year Ended June 30, 2020

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	FY20 Expenditures
<b>U.S. Department of Health and Human Services</b>			
<b>Passed through Wyoming Association of Sheriffs and Chiefs of Police</b>			
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	Unknown	9,886
<b>Total U.S. of Health and Human Services</b>			<b>9,886</b>
<b>Executive Office of the President</b>			
<b>Passed through Wyoming Division of Criminal Investigation</b>			
High Intensity Drug Trafficking Areas Program	95.001	G20RM0012A-LPD	60,260
<b>Total Executive Office of the President</b>			<b>60,260</b>
<b>U.S. Department of Homeland Security</b>			
<b>Passed through Wyoming Office of Homeland Security</b>			
			212,078
Homeland Security Grant Program	97.067	19-SHSP-LAR-LP-HEM19, 18-SHSP-LAR-LP-HEM19, 17-GPD-RR3-RR-HRT17, 18-SHSP-RR3-RR-HRT18	
<b>Total U.S. Department of Homeland Security</b>			<b>212,078</b>
<b>U.S. Department of the Interior</b>			
<b>Passed through Wyoming Department of State Parks and Cultural Resources</b>			
Outdoor Recreation, Acquisition, Development, and Planning	15.916	56-00912 56-00910	4,957
<b>Total U.S. Department of the Interior</b>			<b>4,957</b>
<b>Total Expenditures of Federal Awards</b>			<b>\$ 3,156,657</b>

*See accompanying Independent Auditor's Report and Notes to Schedule of Expenditures of Federal Awards.*

**City of Laramie, Wyoming**  
Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2020

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**1. Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of the City of Laramie, Wyoming under programs of the federal government for the year ended June 30, 2020. 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 of Laramie, Wyoming, it is not intended to and does not present the financial position, changes in net position, or cash flows of the City of Laramie, Wyoming.

**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 of Laramie, Wyoming has not elected to use the 10 percent de minimus indirect cost rate as allowed under Uniform Guidance.

**4. Subrecipients**

There were no subrecipients of federal awards during the year ended June 30, 2020.