

Sub-Recipient

Audit Report Summary

PY 2024-2025

The following Audit reports have been reviewed for compliance requirements, expenditures reconciled, and acceptance letters issued. This summary report is provided for informational purposes.

St. Joseph Youth Alliance, St. Joseph for the period ending 6/30/2024.

No findings. Expenditures reconciled. Audit was submitted to the Federal Audit Clearinghouse on 3/28/2025; Audit report was issued 3/26/2025, submitted on time.

Gamm, Incorporated, LaBelle for the period ending 6/30/2024.

Exempt from Uniform Guidance Single Audit Reporting as federal expenditures are less than \$750,000 (py23-24). Audit was submitted to the WDB 3/31/2025; but was issued by the auditor on 1/27/2025. Audit submission requirements state that the audit is due 30 days after audit issued date or 9 months after fiscal year end, therefore the audit was late.

Expenditures were reconciled, however there is a \$400 discrepancy in the IS Youth Incentives due to a JR made after the fiscal year was closed out. This will be adjusted in next year's audit. The audit contained 1 finding – Segregation of Duties. This has been a consistent audit finding since the WDB began providing oversight for programs provided by Gamm, Incorporated. Through financial monitoring, WDB staff have worked with Gamm to create policies and procedures to adequately separate financial duties among Gamm staff. Gamm staff with work with the auditor to determine why this continues to be a reported finding.