Welcome

Commission Meeting
November 5, 2026

Madison Metropolitan
Sewerage District

National Pollution Prevention Roundtable Awards

Madison Metropolitan Sewerage District

Consent Calendar

Madison Metropolitan
Sewerage District

We'll get you there.

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Madison Metropolitan Sewerage District

Single Audit Exit Presentation

Year ended December 31, 2025

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Agenda

- Audit scope summary
- Single Audit overview
- Single Audit process
- Audit opinions and communications

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Audit Scope Summary

Report on the organization's financial statements

Internal control/ management letter

Required governance communications letter

Report on internal control over compliance with major program requirements (federal awards)

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Single Audit overview

Federal Compliance Audit

- Oversight of Federal Awards
- Governed by Uniform Guidance (UG)
- Trigged by expenditures of Federal Awards in excess of $1 million in a single fiscal year

Major Federal Programs

- Program selected by size, frequency of testing and required minimum coverage
- Clean Water Loan Programs selected in the current
- State of WI determines which loans are Federal Equivalency.

Testing Requirements

- Established by Federal Awarding agency, OMB and UG (2 CFR Part 200)
- Annual Compliance Supplement provides testing instruction/guidance
- Contract with Award or Subaward Agency (State of WI-DOA)

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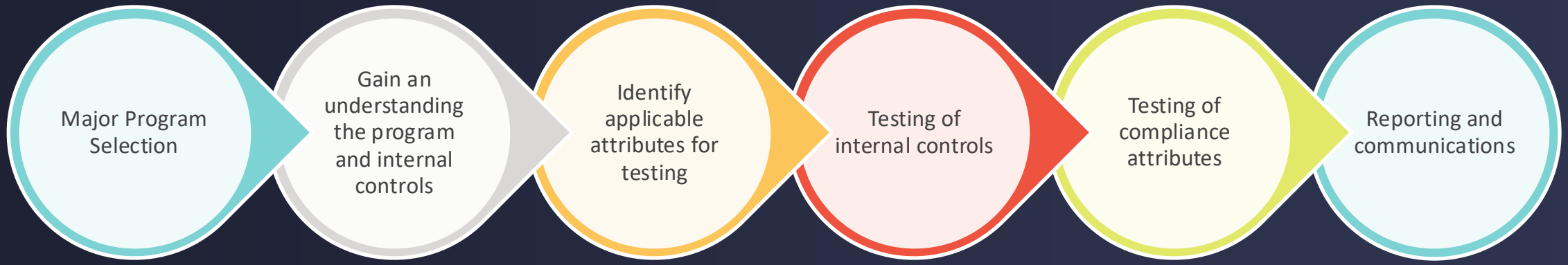
Single Audit Process



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AUDIT OPINIONS

Federal awards

Federal awards audit opinion is unmodified.

AUDIT RESULTS

Federal awards

No material weaknesses noted.

No significant deficiencies noted.

No compliance findings noted

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Questions and Feedback

We appreciate the opportunity to serve you and welcome any feedback relative to our performance and to the engagement.

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Executive Director Update

Presented by Eric Dundee, Executive Director

Committee Reports

Presented by Commissioner Meyer & Commissioner Fries

Regulatory and Legal Report

Presented by Vanessa Wishart