

CITY OF PLACENTIA, CALIFORNIA
SINGLE AUDIT OF FEDERALLY ASSISTED
GRANT PROGRAMS
YEAR ENDED JUNE 30, 2022



CPAs | CONSULTANTS | WEALTH ADVISORS

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**CITY OF PLACENTIA
TABLE OF CONTENTS
YEAR ENDED JUNE 30, 2022**

| | |
|--|-----------|
| 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 <i>GOVERNMENT AUDITING STANDARDS</i> | 1 |
| INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE, AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE | 3 |
| SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS | 7 |
| NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS | 8 |
| SCHEDULE OF FINDINGS AND QUESTIONED COSTS | 9 |
| SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS | 14 |



**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**

Members of the City Council
City of Placentia
Placentia, California

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 City of Placentia (the City), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated May 4, 2023.

Report on Internal Control Over Financial Reporting

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2022-001 to be a material weakness.

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. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2022-002 to be a significant deficiency.

Report on Compliance and Other Matters

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

City of Placentia's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the findings identified in our audit and described in the accompanying schedule of findings and responses. The City's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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

Irvine, California
July 7, 2023



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH
MAJOR FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL OVER
COMPLIANCE, AND REPORT ON THE SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

Members of the City Council
City of Placentia
Placentia, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Placentia's (the City) 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 the City's major federal programs for the year ended June 30, 2022. The City's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City 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 programs for the year ended June 30, 2022.

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 (GAAS); 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 Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City 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'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's federal programs.

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'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*, 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's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *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'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'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'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

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2022-003 and 2022-004, to be a significant deficiencies.

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.

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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 as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We have issued our report thereon, dated May 4, 2023, 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 basic financial statements as a whole.



CliftonLarsonAllen LLP

Irvine, California
July 7, 2023

**CITY OF PLACENTIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022**

| Federal Grantor/Pass-Through Grantor/ Program/Cluster Title/Project | Federal Assistance Listing Number | Pass-Through Entity Identifying Number | Federal Expenditures | Passed- Through to Subrecipients |
|--|--|--|-------------------------|--|
| U.S. Department of Housing and Urban Development | | | | |
| Passed-through the County of Orange: | | | | |
| Community Development Block Grant - Entitlement Grants Cluster: | | | | |
| Community Development Block Grant | 14.218 | 20-23-0018-HCD | \$ 181,495 | \$ - |
| Community Development Block Grant | 14.218 | 21-23-0018-HCD | 95,302 | - |
| COVID-19 - Community Development Block Grant | 14.218 | 21-23-0061-CV3 | 409,819 | 364,613 |
| Total U.S. Department of Housing and Urban Development | | | 686,616 | 364,613 |
| U.S. Department of Transportation | | | | |
| Highway Planning and Construction Cluster: | | | | |
| Passed-Through the California Department of Transportation: | | | | |
| Highway Planning and Construction | 20.205 | HSIPL-2569(028) | 721,141 | - |
| Passed-Through the Orange County Transportation Authority: | | | | |
| Highway Planning and Construction | 20.205 | ORA190913 | 183,614 | - |
| Total U.S. Department of Transportation | | | 904,755 | - |
| U.S. Department of Treasury | | | | |
| Direct Assistance: | | | | |
| COVID-19 - Coronavirus State and Local Fiscal Recovery Funds | 21.027 | N/A | 887,114 | - |
| Total U.S. Department of Treasury | | | 887,114 | - |
| U.S. Department of Justice | | | | |
| Direct Assistance: | | | | |
| Equitable Sharing Program | 16.922 | N/A | 153,674 | - |
| Passed-Through The Children's Initiative: | | | | |
| Project Safe Neighborhoods | 16.609 | 2019-GP-BX-0134 | 5,203 | - |
| Total U.S. Department of Justice | | | 158,877 | - |
| Total Expenditures of Federal Awards | | | \$ 2,637,362 | \$ 364,613 |

CITY OF PLACENTIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2022

NOTE 1 BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of the City of Placentia (the City) under programs of the federal government as well as federal financial assistance passed through other government agencies for the year ended June 30, 2022. 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 statements of the City. The City's reporting entity is defined in Note 1 of the notes to the City's financial statements.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting for governmental funds and the accrual basis for proprietary funds, which is described in Note 1 of the notes to the City's financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance for all awards, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3 INDIRECT COST RATE

The City has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

**CITY OF PLACENTIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2022**

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? | <u> x </u> yes | <u> </u> no | |
| • Significant deficiency(ies) identified? | <u> x </u> yes | <u> </u> none reported | |
| 3. Noncompliance material to financial statements noted? | <u> </u> yes | <u> x </u> no | |

Federal Awards

- | | | | |
|---|-----------------------|---------------------------------|--|
| 1. Internal control over major federal programs: | | | |
| • Material weakness(es) identified? | <u> </u> yes | <u> x </u> no | |
| • Significant deficiency(ies) identified? | <u> x </u> yes | <u> </u> 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)? | <u> x </u> yes | <u> </u> no | |

Identification of Major Federal Programs

| Assistance Listing Number(s) | Name of Federal Program or Cluster |
|-------------------------------------|---|
| 20.205 21.027 | Highway Planning and Construction Cluster Coronavirus State and Local Fiscal Recovery Funds |

- | | | | |
|--|---------------------------|---------------------|--|
| Dollar threshold used to distinguish between Type A and Type B programs: | \$ <u> 750,000 </u> | | |
| Auditee qualified as low-risk auditee? | <u> </u> yes | <u> x </u> no | |

**CITY OF PLACENTIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2022**

Section II – Financial Statement Findings

2022– 001: Accounting for Long-Term Liabilities

Type of Finding: Material Weakness in Internal Control over Financial Reporting

Condition: During testing on the City’s accounts we noted the following:

1. A payment plan to pay for firefighter pension unfunded accrued liability totaling approximately \$1,432,000 at June 30, 2021, was not included in the City’s financial statements.
2. Included in the compensated absences liability balance at June 30, 2021 was approximately \$1,494,000 in Fair Labor Standards Act (FLSA) benefits dollar value that were for tracking purposes only that will not be paid out upon termination of service, and therefore, should not have been included.
3. Redevelopment Property Tax Trust Fund payment of approximately \$640,000, was recorded as unearned revenue in the prior year though it had been received and available.
4. A bond payable in a governmental fund totaling approximately \$51,890,000 at June 30, 2022 was incorrectly recorded on the full accrual basis of accounting.

Criteria or specific requirement: The City is required to produce financial statements that are free of material misstatements.

Effect: The conditions noted about resulted in an understatement of loans payable, an overstatement of compensated absences, and an overstatement of unearned revenue at June 30, 2021. Prior period adjustments were made to correct for the errors. Additionally, a material adjustment to fund balance and long-term debt was recorded to adjust a governmental fund to the modified accrual basis of accounting.

Cause: The City’s financial close and reporting procedures did not detect and correct, the misstatements.

Recommendation: We recommend that the City review its internal control policies and procedures over accounting for long-term liabilities and unearned revenue to ensure that account balances are properly reported in the City’s financial statements.

Views of responsible officials and planned corrective actions: City management agrees with this finding. The liability for firefighter UAL has now been included and shall continue to be included. Prior to audit, the City corrected compensated absences upon review of the current liability ending June 30, 2022. The FLSA for the firefighters was new to the compensated absences in the year ending June 30, 2021 and they were mistakenly included in the total FLSA compensated absences. The City will continue to exclude firefighters from the total FLSA compensated absences. The RPTTF payment recorded as unearned revenue in fiscal year 2020-21 was recorded as such due to the payment being for future use in the fiscal year 2021-22. Although the City has been following an accrual basis for unearned revenue, for the RPTTF payments the City will follow the accrual basis for property taxes tracking purposes. The City will make a year-end adjustment to go from the full accrual basis of accounting to the modified-accrual basis of accounting.

**CITY OF PLACENTIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2022**

Section II – Financial Statement Findings (Continued)

2022– 002: Accounting for Retentions Payable

Type of Finding: Significant Deficiency in Internal Control over Financial Reporting

Condition: During testing on the City’s accounting for long-term liabilities we noted that the City was not accounting for retentions payable for most of its construction projects.

Criteria or specific requirement: For payments on contractor invoices that require a retention, a payable should be recorded at the time the retention is withheld from the payment.

Effect: Retentions payable were understated by approximately \$122,000.

Cause: The City did not have a process of tracking and recording retentions payable at the time each invoice is paid to a contractor where a retention is required.

Recommendation: We recommend that the City review its internal control policies and procedures to develop a process for recording retentions payable at the time the retention payment is withheld from contractors.

Views of responsible officials and planned corrective actions: City management agrees with this finding. The City has started to train department employees on how to submit payment request for projects with retention payments withheld. At year-end, finance will follow-up and obtain a list from departments with retention payments to ensure that all retentions payable and the corresponding expenditures have been recorded.

**CITY OF PLACENTIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2022**

Section III – Findings and Questioned Costs – Major Federal Programs

2022-003: Suspension and Debarment for Coronavirus State and Local Fiscal Recovery Funds

Federal Agency: U.S. Department of Treasury

Federal Program Title: Coronavirus State and Local Fiscal Recovery Funds

Assistance Listing Number: 21.027

Award Period: July 1, 2021, to June 30, 2022

Type of Finding: Significant Deficiency in Internal Control over Compliance

Criteria or Specific Requirement: 2 CFR Part 200 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Award* requires compliance with the provisions of procurement, suspension, and debarment. The City should have internal controls designed to ensure compliance with those provisions.

Condition: During our testing, the City was unable to provide evidence that suspension and debarment verification was performed.

Questioned Costs: None.

Context: There were five vendors subject to suspension and debarment testing for FY 21-22. While the City did not retain evidence that the suspension and debarment verification for these vendors was performed, the vendors were not on the suspended and debarred listing.

Cause: Procedures were not in place to retain evidence of debarment status check.

Effect: The city is unable to prove that internal control procedures over suspension and debarment compliance were performed.

Recommendation: We recommend that management review is procedures for retaining evidence debarment status being checked prior to entering into purchase agreements.

Views of responsible officials and planned corrective actions: City management agrees with this finding. The City will proceed with updating its purchasing policy to incorporate a stipulation regarding the acceptance of federal grants. Additionally, the city will undertake efforts to integrate a debarment status check into any agreement, which would require vendors to confirm that they have not been subjected to debarment or suspension and are not listed as such on SAM.gov.

**CITY OF PLACENTIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2022**

Section III – Findings and Questioned Costs – Major Federal Programs (Continued)

2022-004: Reporting for Coronavirus State and Local Fiscal Recovery Funds

Federal Agency: U.S. Department of Treasury

Federal Program Title: Coronavirus State and Local Fiscal Recovery Funds

Assistance Listing Number: 21.027

Award Period: July 1, 2021, to June 30, 2022

Type of Finding: Significant Deficiency in Internal Control over Compliance and Other Matter

Criteria or Specific Requirement: 2 CFR Part 200 *Uniform Administrative Requirements, Post Federal Award Requirements* requires that the financial management system of a non-Federal entity provide for accurate, current, and complete disclosure of the financial results of each Federal award or program in accordance with reporting requirements.

Condition: During our testing, we noted the City's submitted Project and Expenditure Report for the quarter ended December 31, 2021, included inaccurate information.

Questioned Costs: None.

Context: The report indicated that \$9,083,054 of expenditures had been incurred during the period, under the revenue loss provisions of the award. This amount was indicated as this was the City's full award amount and the City had elected the \$10 million standard allowance for revenue loss. While the amounts had been obligated, the City had not expended the full award amount.

Cause: Reporting parameters were not understood at the time the report was submitted.

Effect: The Project and Expenditure Report submitted included inaccurate information.

Recommendation: We recommend that the City review its procedures for the preparation and review of reporting for Federal grants, whereby amounts included on reports are reconciled to the City's accounting records.

Views of responsible officials and planned corrective actions: City management agrees with this finding. Due to the fact that the awarded amount was based on lost revenues, there was a misinterpretation regarding the appropriate reporting procedure for this matter. The City has submitted the corrected Project and Expenditure Report in its latest iteration and understands the correct reporting procedure going forward.

**CITY OF PLACENTIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2022**

Financial Statement Findings

There were no financial statement findings in the prior year.

Federal Program Award Findings

There were no federal program award findings in the prior year.



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