

LEWIS-CLARK STATE COLLEGE
SINGLE AUDIT REPORT
YEAR ENDED JUNE 30, 2025



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**LEWIS-CLARK STATE COLLEGE
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**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***

Idaho Office of the State Board of Education
Lewis-Clark State College
Lewiston, Idaho

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 business-type activities and the discretely presented component unit of Lewis-Clark State College (the College), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the College's basic financial statements, and have issued our report thereon dated September 29, 2025. Our report includes the financial statements of Lewis-Clark State College Foundation. This component unit was not audited in accordance with *Government Auditing Standards*, and this report does not include the results of their testing of internal controls over financial reporting.

Internal Control Over Financial Reporting

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

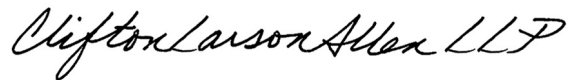
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not 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 Lewis-Clark State College'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 College'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 College's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



CliftonLarsonAllen LLP

Bellevue, Washington
September 29, 2025



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

Idaho Office of the State Board of Education
Lewis-Clark State College
Lewiston, Idaho

Report on Compliance for the Major Federal Program

Opinion on the Major Federal Program

We have audited Lewis-Clark State College's (the College) 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 the College's major federal program for the year ended June 30, 2025. The College's major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the College complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the major federal program for the year ended June 30, 2025.

Basis for Opinion on the 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 College 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 the major federal program. Our audit does not provide a legal determination of the College'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 College'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 College'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 College's compliance with the requirements of the 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 College'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 College'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 College'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.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2025-001. Our opinion on the major federal program is not modified with respect to this matter.

Government Auditing Standards requires the auditor to perform limited procedures on the College's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The College'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.

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 2025-001, to be 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 College's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The College'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 business-type activities and the aggregate discretely presented component unit of Lewis-Clark State College as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise Lewis-Clark State College's basic financial statements. We have issued our report thereon, dated September 29, 2025, 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

Idaho Office of the State Board of Education
Lewis-Clark State College

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

CliftonLarsonAllen LLP

Bellevue, Washington
February 25, 2026

**LEWIS-CLARK STATE COLLEGE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2025**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	From Pass-Through Awards	Direct Awards	Passed Through to Subrecipients	Total
<u>Student Financial Assistance Cluster</u>						
U.S. Department of Education						
Federal Supplemental Educational Opportunity Grants	84.007		\$ -	\$ 109,982	\$ -	\$ 109,982
Federal Work Study Program	84.033		-	75,998	-	75,998
Federal Perkins Loan Program	84.038		-	62,786	-	62,786
Federal Pell Grant Program	84.063		-	6,890,879	-	6,890,879
Federal Direct Student Loans	84.268		-	7,139,154	-	7,139,154
Teacher Education Assistance for College and Higher Education Grants	84.379		-	3,772	-	3,772
Total U.S. Department of Education			-	14,282,571	-	14,282,571
U.S. Department of Health and Human Services						
Nursing Student Loans	93.364		-	355,750	-	355,750
Total U.S. Department of Health and Human Services			-	355,750	-	355,750
Total Student Financial Assistance Cluster			-	14,638,321	-	14,638,321
<u>Research and Development Cluster</u>						
U.S. Department of Health and Human Services						
National Institute of Health:						
R-16 DNA Replication	93.859	1R16GM146606-01	-	162,940	-	162,940
Wildfire Smoke and Health	93.859	SI7662-825790	29,700	-	-	29,700
Spontaneous Mutation	93.859	SI7662-825788	86,872	-	-	86,872
Drexel University:						
Air Toxics Monitoring	93.113	1R21ES034494-01	353	-	-	353
University of Idaho:						
Biomedical Research and Research Training	93.859	SI3394-825899	200,315	-	-	200,315
Biomedical Research and Research Training	93.859	SI3394-825815	3,259	-	-	3,259
Vertically Integrated Project	47.083	CE7135-873895	4,000	-	-	4,000
Total U.S. Department of Health and Human Services			324,499	162,940	-	487,439
Total Research and Development Cluster			324,499	162,940	-	487,439

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**LEWIS-CLARK STATE COLLEGE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	From Pass-Through Awards	Direct Awards	Passed Through to Subrecipients	Total
<u>TRIO Cluster</u>						
U.S. Department of Education						
TRIO - Talent Search	84.044A		\$ -	\$ 316,529	\$ -	\$ 316,529
Total TRIO Cluster			-	316,529	-	316,529
<u>Other Programs</u>						
U.S. Department of Agriculture						
USDA RDGB - Industrial Maintenance	10.351		-	17,277	-	17,277
Total U.S. Department of Agriculture			-	17,277	-	17,277
U.S. Department of Labor						
Idaho Department of Labor:						
Closing the Skills Gap	17.268	RG2610 DOLETA-21-52101-7420	(61)	-	-	(61)
Total U.S. Department of Labor			(61)	-	-	(61)
National Endowment for the Humanities						
Idaho Humanities Council:						
Promotion of the Humanities - Federal/State Partnership	45.129	2019032	3,000	-	-	3,000
Total National Endowment for the Humanities			3,000	-	-	3,000
U.S. Small Business Administration						
Boise State University:						
Small Business Development Centers	59.037	9660-PO138709	69,608	-	-	69,608
Small Business Development Centers	59.037	9660-PO138709	72,296	-	-	72,296
Total U.S. Small Business Administration			141,904	-	-	141,904
U.S. Department of Education						
Disability Innovation (SPARC)	84.421	DC8275-798872	1,386	-	-	1,386
College Assistance Migrant Program	84.149A		-	491,821	-	491,821
Childcare Access Means Parents In School	84.335A		-	22,491	-	22,491

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**LEWIS-CLARK STATE COLLEGE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	From Pass-Through Awards	Direct Awards	Passed Through to Subrecipients	Total
U.S. Department of Education (Continued)						
Idaho Division of Career & Technical Education:						
Adult Education - Basic Grants to States	84.002A	RG2610-00 / 51305	\$ 9,040	\$ -	\$ -	\$ 9,040
Adult Education - Basic Grants to States	84.002A	RG2610-00 / 51300	176,365	-	-	176,365
Adult Education - Basic Grants to States	84.002A	RG2610-00 / 51200	22,169	-	-	22,169
Total 84.002A			<u>207,574</u>	<u>-</u>	<u>-</u>	<u>207,574</u>
Idaho Division of Career and Technical Education:						
Career and Technical Education-Basic Grants to States	84.048A	RG2610-00 / 21090	84,172	-	-	84,172
Career and Technical Education - Basic Grants to States	84.048A	RG2610-G1 / 21005	133,163	-	-	133,163
Career and Technical Education-Basic Grants to States	84.048A	RG2610-00 / 21001	8,958	-	-	8,958
Total 84.048A			<u>226,293</u>	<u>-</u>	<u>-</u>	<u>226,293</u>
Total U.S. Department of Education			435,253	514,312	-	949,565
U.S. Department of Health and Human Services						
Idaho State Department of Health and Welfare:						
Foster Care - Title IV-E	93.658	KC280100	1,126	-	-	1,126
Total U.S. Department of Health and Human Services			<u>1,126</u>	<u>-</u>	<u>-</u>	<u>1,126</u>
Total Expenditures of Federal Awards			<u>\$ 905,721</u>	<u>\$ 15,649,379</u>	<u>\$ -</u>	<u>\$ 16,555,100</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**LEWIS-CLARK STATE COLLEGE
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2025**

NOTE 1 BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes federal award activity of the Lewis-Clark State College (the College) 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 College, it is not intended to and does not present the financial position, changes in net position, or cash flows of the College.

NOTE 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. The College has elected not to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance. Pass-through entity identifying numbers are presented where available.

NOTE 3 COLLEGE ADMINISTERED LOAN PROGRAMS

The federal student loan programs listed subsequently are administered directly by the College, and balances and transactions relating to these programs are included in the College's basic financial statements. Loans outstanding at the beginning of the year and loans made during the year are included in the federal expenditures presented in the Schedule. The balance of loans outstanding at June 30, 2025 consists of the following:

Assistance Listing Number	Program Name	Outstanding Balance At June 30, 2025
84.038	Federal Perkins Loans	\$ 53,388
93.364	Nursing Student Loans	293,598

LEWIS-CLARK STATE COLLEGE
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2025

NOTE 4 STUDENT FINANCIAL AID INSTITUTIONAL AND PROGRAM ELIGIBILITY METRICS

The Institution is in compliance with the following institutional and program eligibility requirements under the Higher Education Act of 1965 and Federal regulations under 34 CFR 668.23:

- Correspondence courses the institution offers under 34 CFR 600.7(b) and (g)
- Regular students that enroll in correspondence courses under 34 CFR 600.7(b) and (g)
- Institution's regular students that are incarcerated under 34 CFR 600.7(c) and (g)
- Completion rates for confined or incarcerated individuals enrolled in nondegree programs at nonprofit institutions under 34 CFR 600.7(c)(3)(ii) and (g)
- Institution's regular students that lack a high school diploma or its equivalent under 34 CFR 600.7(d) and (g)
- Completion rates for short-term programs under 34 CFR 668.8(f) and (g)
- Placement rates for short-term programs under 34 CFR 668.8(e)(2)

**LEWIS-CLARK STATE COLLEGE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2025**

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? yes no
 - Significant deficiency(ies) identified? yes none reported
3. Noncompliance material to financial statements noted? yes no

Federal Awards

1. Internal control over major federal programs:
- Material weakness(es) identified? yes no
 - Significant deficiency(ies) identified? yes 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)? yes no

Identification of Major Federal Programs

Assistance Listing Number(s)

84.007, 84.033, 84.038, 84.063, 84.268,
84.379, 93.364

Name of Federal Program or Cluster

Student Financial Assistance Cluster

Dollar threshold used to distinguish between Type A and Type B programs:

\$750,000/\$187,500

Auditee qualified as low-risk auditee?

yes no

**LEWIS-CLARK STATE COLLEGE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

Section II – Financial Statement Findings

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

Section III – Findings and Questioned Costs – Major Federal Programs

2025-001 Errors in Reporting for NSLDS

Federal Agency: Department of Education

Federal Program Name: Student Financial Assistance Cluster

Assistant Listing Number: 84.007/84.033/84.038/84.063/84.268/84.379/93.364

Federal Award Identification Number and Year: P007A241087 – 2025, P033A241087 - 2025
P063P240100 - 2025, P268K250100 - 2025, P379T250100 – 2025

Award Period: July 1, 2024 to June 30, 2025

Type of Finding: Significant Deficiency in Internal Control over Compliance, Other Matters

Criteria or Specific Requirement: The Code of Federal Regulations, 34 CFR 682.610, states that institutions must report accurately the enrollment status of all students regardless of if they receive aid from the institution or not. Changes to said status are required to be reported within 30 days of becoming aware of the status change, or with the next scheduled transmission of statuses if the scheduled transmission is within 60 days.

Condition: The College did not correctly report student information to NSLDS in a timely manner.

Questioned Costs: None

Context: During our testing, we noted campus enrollment status for 6 of the 60 students tested was not reported timely to NSLDS, and enrollment status for 1 of the 60 students tested was not reported correctly. In addition, changes to campus enrollment effective dates for 2 of the 60 students tested were not reported timely to NSLDS. Further, program enrollment effective dates for 3 of the 60 students tested did not agree with institutional records, and program enrollment status for 4 of the 60 students tested was not reported correctly to NSLDS.

Cause: The College did not timely or properly report student status changes to NSLDS through their third-party servicer, National Student Clearinghouse (NSC).

Effect: Failure to properly report enrollment status changes on NSLDS could affect the timing of the grace period for repayment of Title IV loans. Additionally, the College was not in compliance with the requirements to properly report student enrollment data correctly or timely to NSLDS.

Repeat Finding: Yes, 2024-001

Recommendation: We recommend that the College continue to implement procedures to ensure that enrollment data, changes in status and effective dates within NSLDS match the records of the institution and are reported timely.

**LEWIS-CLARK STATE COLLEGE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

Views of Responsible Officials and Planned Corrective Action: Management agrees with the finding and has developed a plan to correct it.



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