

# **LA CROSSE COUNTY**

La Crosse, Wisconsin

## **REPORT ON FEDERAL AND STATE AWARDS**

For the Year Ended December 31, 2017

# LA CROSSE COUNTY

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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*

INDEPENDENT AUDITORS' REPORT

To the County Board of Supervisors  
La Crosse County  
La Crosse, Wisconsin

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, the discretely presented component unit, each major fund, and the aggregate remaining fund information of La Crosse County, Wisconsin ("County") as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise La Crosse County's basic financial statements, and have issued our report thereon dated June 26, 2018.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the 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 County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County'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 County'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 determination of financial statement amounts. 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.

*Baker Tilly Virchow Krause, LLP*

Madison, Wisconsin  
June 26, 2018

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND MAJOR STATE PROGRAM; REPORT ON  
INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES OF  
FEDERAL AND STATE AWARDS REQUIRED BY THE UNIFORM GUIDANCE AND THE  
*STATE SINGLE AUDIT GUIDELINES*

INDEPENDENT AUDITORS' REPORT

To the County Board of Supervisors  
La Crosse County  
La Crosse, Wisconsin

**Report on Compliance for Each Major Federal and Major State Program**

We have audited La Crosse County's ("County") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the *State Single Audit Guidelines* that could have a direct and material effect on each of the County's major federal and major state programs for the year ended December 31, 2017. The County's major federal and major state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

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

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of the County's major federal and major state 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; 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); and the *State Single Audit Guidelines*. Those standards, the Uniform Guidance and the *State Single Audit Guidelines* 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 or a major state program occurred. An audit includes examining, on a test basis, evidence about the County'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 and major state program. However, our audit does not provide a legal determination of the County's compliance.

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

In our opinion, the County 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 and major state programs for the year ended December 31, 2017.

### ***Other Matters***

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the *State Single Audit Guidelines* and which are described in the accompanying schedule of findings and questioned costs as items 2017-001 and 2017-002. Our opinion on each major federal and major state program is not modified with respect to these matters.

### **County's Response to Findings**

The County's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

Management of the County 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 County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal or major state 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 and major state program and to test and report on internal control over compliance in accordance with the Uniform Guidance and the *State Single Audit Guidelines*, 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 County'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 or state 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 or state 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 or state 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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as items 2017-001 and 2017-002, that we consider to be significant deficiencies.

## County's Response to Findings

The County's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

## Purpose of this Report

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 and the *State Single Audit Guidelines*. Accordingly, this report is not suitable for any other purpose.

## Report on Schedule of Expenditures of Federal and State Awards Required by the Uniform Guidance and the *State Single Audit Guidelines*

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of La Crosse County, Wisconsin ("County") as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise La Crosse County's basic financial statements. We issued our report thereon dated June 26, 2018, 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 and state awards is presented for purposes of additional analysis as required by the Uniform Guidance and the *State Single Audit Guidelines* 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 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 and state awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

*Baker Tilly Virchow Krause, LLP*

Madison, Wisconsin  
September 20, 2018

**LA CROSSE COUNTY**

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
For the Year Ended December 31, 2017

Grantor Agency/Program Title	Federal CFDA Number	Pass-Through Agency	Pass-Through Agency Identifying Number	Federal Expenditures	Amounts Provided to Subrecipients
<b>FEDERAL PROGRAMS</b>					
<b>U.S. Department of Agriculture</b>					
Special Supplemental Food Program for Women, Infants, and Children	10.557	DHS	154710, 154760	\$ 489,623	\$ -
SNAP Cluster					
State Administration Matching Grants for the Supplemental Nutrition Assistance Program	10.561	DHS	61, 277, 284, 154661, 445406	1,261,998	683,198
State Administration Matching Grants for the Supplemental Nutrition Assistance Program	10.561	DHS	076504885	<u>8,266</u>	<u>-</u>
Total - SNAP Cluster				<u>1,270,264</u>	<u>683,198</u>
<b>Total U.S. Department of Agriculture</b>				<u>1,759,887</u>	<u>683,198</u>
<b>U.S. Department of Housing and Urban Development</b>					
CDBG - Entitlement Grants Cluster					
Community Development Block Grants/Entitlement Grants	14.218	City of La Crosse	N/A	<u>6,000</u>	<u>-</u>
Total CDBG - Entitlement Grants Cluster				6,000	
Community Development Block Grant/State's Program	14.228	DOA	B16-DC-55-0001	41,239	41,239
Community Development Block Grant/State's Program	14.228	DOA	H 12-13-06	50,464	-
Community Development Block Grant/State's Program	14.228	DOA	H 14-15-06	<u>333,427</u>	<u>-</u>
Total - Community Development Block Grant/State's Program				425,130	41,239
<b>Total U.S. Department of Housing and Urban Development</b>				<u>431,130</u>	<u>41,239</u>
<b>U.S. Department of the Interior</b>					
2017 WI Statewide Lidar Data Collection Grant	15.817	DOA	AD179124-017.Li02	60,750	-
Historic Preservation Fund Grants-In-Aid	15.904	DOA	WI-17-015	<u>967</u>	<u>-</u>
<b>Total U.S. Department of the Interior</b>				<u>61,717</u>	<u>-</u>

See accompanying notes to the schedule of expenditures of federal and state awards.

**LA CROSSE COUNTY**

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
For the Year Ended December 31, 2017

Grantor Agency/Program Title	Federal CFDA Number	Pass-Through Agency	Pass-Through Agency Identifying Number	Federal Expenditures	Amounts Provided to Subrecipients
<b>FEDERAL PROGRAMS (cont.)</b>					
<b>U.S. Department of Justice</b>					
Juvenile Accountability Block Grants	16.523	DOJ	12508	\$ 15,107	\$ -
Supervised Visitation - Safe Havens for Children	16.527	DOJ	2014-FJ-AX-0023	18,998	-
Drug Court Discretionary Grant Program	16.585	DOJ	2017-DC-BX-0008	788	-
Public Safety Partnership and Community Policing Grant	16.710	DOJ	2015HPWX0006	6,776	6,776
Public Safety Partnership and Community Policing Grant	16.710	DOJ	2016AMWX0023	17,973	17,973
Total - Public Safety Partnership and Community Policing Grant				24,749	24,749
Edward Byrne Memorial Justice Assistance Grant	16.738	DOJ	2016-DJ-01-12552	23,173	-
Edward Byrne Memorial Justice Assistance Grant	16.738	DOJ	2017-WI-DJ	5,446	-
Total - Edward Byrne Memorial Justice Assistance Program				28,619	-
Second Chance Act Reentry Initiative	16.812	DOJ	2017-RW-BX-0004	600	-
Equitable Sharing Program	16.922	DOJ	WI0320101	24,634	-
<b>Total U.S. Department of Justice</b>				113,495	24,749
<b>U.S. Department of Transportation</b>					
Highway Planning and Construction Cluster					
Highway Planning and Construction	20.205	DOT	7048-00-70 7076-00-70	27,939	-
Safe Routes to Schools	20.205	DOT	1009-00-60, 1009-00-67	144,811	-
Transportation Planning Grant	20.205	DOT	0095-65-77	181,559	-
Total Highway Planning and Construction Cluster				354,309	-
Consolidated Planning Grant	20.505	MN DOT	MPO LC17(123)	36,601	-
Transportation Planning Grant w/ La Crescent	20.505	MN DOT	1026522	11,000	-
Subtotal				47,601	-
Highway Safety Cluster					
State and Community Highway Safety	20.600	City of Onalaska	2017-20-05-OP	18,506	-
Child Passenger Safety Car Seat	20.616	DOT	FG-2017-LA CROSS-03834	3,833	-
Total Highway Safety Cluster				22,339	-
<b>Total U.S. Department of Transportation</b>				424,249	-

See accompanying notes to the schedule of expenditures of federal and state awards.

**LA CROSSE COUNTY**

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
For the Year Ended December 31, 2017

Grantor Agency/Program Title	Federal CFDA Number	Pass-Through Agency	Pass-Through Agency Identifying Number	Federal Expenditures	Amounts Provided to Subrecipients
<b>FEDERAL PROGRAMS (cont.)</b>					
<b>U.S. Environmental Protection Agency</b>					
Indoor Radon Contract Service	66.032	DHS	150321	\$ 7,296	\$ -
Drinking Water Revolving Fund Cluster					
Capitalization Grants for Drinking Water State Revolving Funds	66.468	DNR	370004-V17-C020-DG0088-25	<u>17,186</u>	-
Total - Drinking Water Revolving Fund Cluster				<u>17,186</u>	-
<b>Total U.S. Environmental Protection Agency</b>				<u>24,482</u>	-
<b>U.S. Department of Energy</b>					
State Energy Program	81.041	SEO	16-10	<u>25,000</u>	-
<b>Total U.S. Department of Energy</b>				<u>25,000</u>	-
<b>U.S. Department of Education</b>					
Special Education-Grants for Infants and Families	84.181	DHS	550	<u>91,776</u>	<u>80,001</u>
<b>Total U.S. Department of Education</b>				<u>91,776</u>	<u>80,001</u>
<b>U.S. Department of Health and Human Services</b>					
Medical Reserve Corps Small Grant Program	93.008	DHS	1 HITEP150032-01-00	1,045	-
Title III, Part D - Disease Prevention and Health Promotion Services	93.043	GWAAR	560510	6,284	-
Aging Cluster					
Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	GWAAR	560340	88,185	-
Title III, Part C - Nutrition Services	93.045	GWAAR	560350, 560360	226,750	-
Nutrition Services Incentive Program	93.053	GWAAR	560422	<u>61,091</u>	-
Total - Aging Cluster				<u>376,026</u>	-
National Family Caregiver Support, Title III, Part E	93.052	GWAAR	560520	40,977	-
Bioterrorism Preparedness	93.069	DHS	155050	22,386	-

See accompanying notes to the schedule of expenditures of federal and state awards.

**LA CROSSE COUNTY**

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
For the Year Ended December 31, 2017

Grantor Agency/Program Title	Federal CFDA Number	Pass-Through Agency	Pass-Through Agency Identifying Number	Federal Expenditures	Amounts Provided to Subrecipients
<b>FEDERAL PROGRAMS (cont.)</b>					
<b>U.S. Department of Health and Human Services (cont.)</b>					
Environmental Public Health and Emergency Response - CDC	93.070	DHS	UE2EH001355	\$ 139,331	\$ -
Environmental Public Health and Emergency Response	93.070	DHS	155078	<u>1,583</u>	<u>-</u>
Total - Environmental Public Health and Emergency Response				140,914	
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP)	93.074	DHS	11111, 155170, 155015, 155189	241,961	-
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP)	93.074	DHS	NU90TP921893-01-00	32,331	-
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP)	93.074	DHS	NU90TP921893-01-00	3,668	-
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP)	93.074	DHS	NU90TP000-561-05	<u>6,123</u>	<u>-</u>
Total - Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP)				284,083	-
Grants to States to Support Oral Health Workforce Activities	93.236	DHS	115004	47,927	-
Immunization Cooperative Agreements	93.268	DHS	155020	24,285	-
Drug-Free Communities Support Program Grants	93.276	DHS	2H79SP020924-07	48,606	-
Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance	93.733	DHS	155032	3,592	-
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	DHS	157120	3,006	-
HEALTH INS INFORMATN SHIP	93.324	GWAAR	560432	6,067	-
Promoting Safe and Stable Families	93.556	DCF	3306	57,103	-
<b>TANF Cluster</b>					
Block Grants for Temporary Assistance for Needy Families	93.558	DHS	561	202,991	-
	93.558	DCF	852, 3377, 3380, 3612	<u>615,823</u>	<u>114,268</u>
Total TANF Cluster				<u>818,814</u>	<u>114,268</u>
Child Support Enforcement	93.563	DCF	12	894,312	-
Low-Income Home Energy Assistance	93.568	DOA	AD 1599972.32	22,074	-
Low-Income Home Energy Assistance	93.568	DOA	AD 1599973.32	<u>53,074</u>	<u>-</u>
Total - Low-Income Home Energy Assistance				75,148	-
<b>CCDF Cluster</b>					
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	DCF	831, 840, 852	<u>322,445</u>	<u>187,751</u>
Total CCDF Cluster				<u>322,445</u>	<u>187,751</u>
Head Start	93.600	DCF	12	18,776	-
Adoption and Legal Guardianship Incentive Payments	93.603	DCF	3394	1,005	-
Child Welfare Service Grants - State Grants	93.645	DCF	3413, 3561, 3681	86,313	217
			3561,3604, 3681, 3344, 3344A, 3354A,		
Foster Care - Title IV-E	93.658	DCF	3396, 3413, 3554	1,060,647	390
ARRA-Adoption Assistance	93.659	DCF	3574	23,130	-
Social Services Block Grant	93.667	DHS	561	380,610	-
Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds	93.758	DHS	159220	11,044	-
Children's Health Insurance Program	93.767	DHS	284	150,875	89,043

See accompanying notes to the schedule of expenditures of federal and state awards.

**LA CROSSE COUNTY**

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
For the Year Ended December 31, 2017

Grantor Agency/Program Title	Federal CFDA Number	Pass-Through Agency	Pass-Through Agency Identifying Number	Federal Expenditures	Amounts Provided to Subrecipients
<b>FEDERAL PROGRAMS (cont.)</b>					
<b>U.S. Department of Health and Human Services (cont.)</b>					
Medicaid Cluster					
Medical Assistance Program	93.778	DHS	62, 75, 277, 284, 872, 878, 881, 81078, 159320, 560061, 560081, 560087, 560091	\$ 3,953,921	\$ 923,517
Medical Assistance Program - Enhanced Funds	93.778	DHS	284	530,006	-
Medical Assistance Program	93.778	GWAAR	560021	<u>22,162</u>	<u>-</u>
Total - Medicaid Cluster				<u>4,506,089</u>	<u>923,517</u>
Opioid STR	93.788	DHS	533118	33,652	31,692
Bioterrorism Hospital Preparedness	93.889	DHS	155171	57,453	-
Assistance Programs for Chronic Disease Prevention and Control	93.945	DHS	155671	7,195	-
Block Grants for Community Mental Health Services	93.958	DHS	515, 569	64,488	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	DHS	570	204,793	41,500
Maternal and Child Health Services Block Grant	93.994	DHS	159320	<u>38,127</u>	<u>-</u>
<b>Total U.S. Department of Health and Human Services</b>				<u>9,817,217</u>	<u>1,388,378</u>
<b>U.S. Department of Homeland Security</b>					
Disaster Assistance - Public Assistance	97.036	DMA	FEMA 4288-DR-WI	103,040	-
Emergency Management Performance Grants	97.042	DMA	EMPG-WI-2017	50,801	-
Emergency Management Performance Grants	97.042	DMA	EMC-2017-EP-0004	<u>16,898</u>	<u>-</u>
Total - Emergency Management Performance Grants				<u>67,699</u>	<u>-</u>
Homeland Security Grant Program	97.067	DMA	16-HSW-04-010811	360	-
Homeland Security Grant Program	97.067	DMA	2016-HSW-02A-10818	8,312	-
Homeland Security Grant Program	97.067	DMA	2017-HSW-02A-10950	15,000	-
Homeland Security Grant Program	97.067	DMA	2017-HSW-02B-10927	16,069	-
Homeland Security Grant Program	97.067	DMA	16-HSW-02A-10795	<u>225,000</u>	<u>-</u>
Total - Homeland Security Grant Program				<u>264,741</u>	<u>-</u>
<b>Total U.S. Department of Homeland Security</b>				<u>435,480</u>	<u>-</u>
<b>TOTAL FEDERAL PROGRAMS</b>				<u>\$ 13,184,433</u>	<u>\$ 2,217,565</u>

See accompanying notes to the schedule of expenditures of federal and state awards.

**LA CROSSE COUNTY**

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
For the Year Ended December 31, 2017

Grantor Agency/Program Title	State ID	State Expenditures	Amount Provided to Subrecipients
<b>STATE PROGRAMS</b>			
<b>Wisconsin Department of Agriculture, Trade and Consumer Protection</b>			
Clean Sweep Household Hazardous Waste Program	115.040	\$ 54,500	\$ -
County Staff and Support	115.150	155,896	-
Land and Water Resource Management	115.400	<u>172,988</u>	-
Total Wisconsin Department of Agriculture, Trade, and Consumer Protection		<u>383,384</u>	-
<b>Wisconsin Department of Safety and Professional Services</b>			
Private Onsite Wastewater Treatment Financial Assistance Program	143.110	<u>8,025</u>	-
Total Wisconsin Department of Safety and Professional Services		<u>8,025</u>	-
<b>Wisconsin Department of Natural Resources</b>			
Wildlife Damage Claims and Abatement	370.553	17,847	-
Snowmobile Trail Aids	370.574	8,667	-
Snowmobile Trail Aids	370.575	<u>44,108</u>	-
Total Wisconsin Department of Natural Resources		<u>70,622</u>	-
<b>Wisconsin Department of Transportation</b>			
Elderly and Handicapped County Aids	395.101	251,051	-
Harbor Assistance Program	395.128	462,713	-
Transportation Planning Grant	395.202	<u>11,181</u>	-
Total Wisconsin Department of Transportation		<u>724,945</u>	-

See accompanying notes to the schedule of expenditures of federal and state awards.

**LA CROSSE COUNTY**

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
For the Year Ended December 31, 2017

Grantor Agency/Program Title	State ID	State Expenditures	Amount Provided to Subrecipients
<b>STATE PROGRAMS (cont.)</b>			
<b>Wisconsin Department of Health Services</b>			
WI TB Dispensary GPR	435.xxx	\$ 1,997	\$ -
Fluoride Mouthrinse	435.151735	868	-
Dental Sealant	435.151738	1,709	-
Trauma Care System - RTACS	435.153311	23,163	-
HIV PREV PS & LINKAGES	435.155957	15,629	-
WWWP GPR CC	435.15701	44,808	-
Cons Contracts CHHD LD	435.157720	10,026	-
WIC Farmers Market Grant	435.15472	2,289	-
Cons Contracts MCH	435.15932	2,029	-
TPCP-WIS-WINS	435.181005	16,571	-
TPCP-COM-INTRVN-LHD	435.181012	109,097	-
IMAA State Share ACA CY	435.276	79,567	59,711
IMAA Fed Share ACA CY	435.277	541	406
IMAA State Share	435.283	1,190,388	696,991
IMAA Federal Share	435.284	31,835	18,640
Adult Protective Services	435.312	62,953	-
CHILDREN'S COP	435.377	413,814	-
Alzheimer's Family Support	435.381	45,509	-
Coordinated Services County	435.515	60,088	-
Community Mental Health	435.516	343,078	53,000
Birth to Three Initiative	435.550	90,066	78,510
Basic County Allocation	435.561	2,174,444	-
FPI NON-FED	435.600	33,772	7,427
Base County Allocation - State Match	435.681	273,536	-
Regional Crisis Grants	435.81075	154,689	35,526
MA Crisis Training - Nonfed	435.81079	780	-
CLTS Other GPR	435.871	483,843	-
CLTS Autism GPR	435.874	148,352	-

See accompanying notes to the schedule of expenditures of federal and state awards.

**LA CROSSE COUNTY**

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
For the Year Ended December 31, 2017

Grantor Agency/Program Title	State ID	State Expenditures	Amount Provided to Subrecipients
<b>STATE PROGRAMS (cont.)</b>			
<b>Wisconsin Department of Health Services (cont.)</b>			
CLTS Other CWA Admin GPR	435.877	\$ 45,805	\$ -
IM REG PILOT Second 6MTHS	435.880	23,303	-
I&A EBS Ben Spec GPR	435.560024	28,215	-
Aging & Dis Resource Ctr	435.560100	1,181,122	588,168
ADRC MFP-NH Relocation	435.560065	46,465	-
Dementia Care Innovation	435.560203	51,171	-
EBS OCI Replacement	435.560327	7,780	-
Senior Community Svs Prog	435.560330	9,944	-
Title 3C-1 Cong Meal Prog	435.560350	52,818	-
Title 3C-2 Home Meals	435.560360	9,104	-
Total Wisconsin Department of Health Services		<u>7,271,168</u>	<u>1,538,379</u>
<b>Wisconsin Department of Children and Families</b>			
Food Stamp Agency Incentives	437.0965	42,352	-
Food Stamp Agency Incentives	437.0965	28,382	-
AFDC Agency Incentives	437.0975	447	-
AFDC Agency Incentives	437.0975	93	-
Medicaid Agency Incentives	437.098	31,784	-
Medicaid Agency Incentives	437.098	12,276	-
JJ Community Intervention Program	437.341	39,337	-
JJ AODA	437.3411	16,214	-
JJ Early Intervention	437.3412	24,073	-
JJ Youth Aids	437.3413	1,131,007	24,393
Basic County Allocation	437.3561	813,212	-
CW Children & Families Allocations	437.3681	65,573	-
CW WSACWIS Annual Op Maint Fee	437.3935	(13,100)	-
PDS Partnership Fees	437.394	(5,310)	-
CS MSL Incentive Even FFY	437.7332	39,453	-
CS State GPR Funding/PR Funding Allocation	437.7502	128,267	-
CS Medical Support GPR Earned Federal Match	437.7606	2,794	-
CS Federal Parent Locator Services	437.7903	(3,020)	-
Total Wisconsin Department of Children and Families		<u>2,353,834</u>	<u>24,393</u>

See accompanying notes to the schedule of expenditures of federal and state awards.

**LA CROSSE COUNTY**

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
For the Year Ended December 31, 2017

Grantor Agency/Program Title	State ID	State Expenditures	Amount Provided to Subrecipients
<b>STATE PROGRAMS (cont.)</b>			
<b>Wisconsin Department of Justice</b>			
Edward Byrne Memorial Justice Assistance Program	455.225	\$ 16,035	\$ -
Treatment and Alternatives and Diversions	455.271	156,885	-
Victim and Witness Assistance Program - A Program Cluster	455.532	95,040	-
Total Wisconsin Department of Justice		<u>267,960</u>	<u>-</u>
<b>Wisconsin Department of Military Affairs</b>			
Public Safety - Emergency Government Disaster Assistance	465.305	17,173	-
Computer & Hazmat Response Equipment Grant	465.308	4,939	-
Emergency Planning Grant	465.337	29,045	-
Total Wisconsin Department of Military Affairs		<u>51,157</u>	<u>-</u>
<b>Wisconsin Department of Veteran Affairs</b>			
County Veterans Service Officer	485.001	13,000	-
Total Wisconsin Department of Veteran Affairs		<u>13,000</u>	<u>-</u>
<b>Wisconsin Department of Administration</b>			
Land Information Grant	505.166	80,000	-
Low Income Home Energy Assistance Program	505.371	94,865	-
Total Wisconsin Department of Administration		<u>174,865</u>	<u>-</u>
<b>TOTAL STATE PROGRAMS</b>		<u>\$ 11,318,960</u>	<u>\$ 1,562,772</u>

See accompanying notes to the schedule of expenditures of federal and state awards.

## LA CROSSE COUNTY

### NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS For the Year Ended December 31, 2017

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#### **NOTE 1 – BASIS OF PRESENTATION**

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The accompanying schedule of expenditures of federal and state awards (the “schedule”) includes the federal and state award activity of La Crosse County, Wisconsin under programs of the federal and state government for the year ended December 31, 2017. 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) and the *State Single Audit Guidelines*. Because the schedule presents only a selected portion of the operations of La Crosse County, it is not intended to and does not present the financial position, changes in net position or cash flows of La Crosse County.

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#### **NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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Expenditures reported on the schedule are reported on the accrual or modified 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. Negative amounts shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

The underlying accounting records for some grant programs are maintained on the modified accrual basis of accounting. Under the modified accrual basis, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the liability is incurred. The accounting records for other grant programs are maintained on the accrual basis, i.e., when the revenue has been earned and the liability is incurred.

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#### **NOTE 3 – CARS/SPARC REPORT DATES**

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The Schedule of Expenditures of Federal and State Awards includes adjustments through the Community Aids Reporting System (CARS) reports dated May 1, 2018 and the SPARC reports for December 2017. Federal/state funding splits for awards passed through Wisconsin Department of Health Services (DHS) are based on the splits provided by DHS on January 12, 2018.

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#### **NOTE 4 – INDIRECT COST RATE**

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La Crosse County has not elected to use the 10% de minimis indirect cost rate of the Uniform Guidance.

## LA CROSSE COUNTY

### NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS For the Year Ended December 31, 2017

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#### **NOTE 5 – PASS-THROUGH AGENCIES**

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La Crosse County received federal awards from the following pass-through agencies:

DOA	Wisconsin Department of Administration
DHS	Wisconsin Department of Health Services
DMA	Wisconsin Department of Military Affairs
DNR	Wisconsin Department of Natural Resources
DOT	Wisconsin Department of Transportation
MN DOT	Minnesota Department of Transportation
DCF	Wisconsin Department of Children and Families
DOJ	Wisconsin Department of Justice
GWAAR	Greater Wisconsin Agency on Aging Resources
SEO	Wisconsin State Energy Office
City of La Crosse	City of La Crosse, Wisconsin
City of Onalaska	City of Onalaska, Wisconsin

# LA CROSSE COUNTY

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2017

### SECTION I – SUMMARY OF AUDITORS’ RESULTS

#### *FINANCIAL STATEMENTS*

Type of auditors’ report 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 OR STATE AWARDS*

Internal control over major programs:

- |  | Federal Programs                             | State Programs                               |
|--|--|--|
| > Material weakness(es) identified?  | <u>      </u> yes <u>  X  </u> no            | <u>      </u> yes <u>  X  </u> no            |
| > Significant deficiencies identified that are not considered to be material weakness(es)? | <u>      </u> yes <u>  X  </u> none reported | <u>  X  </u> yes <u>      </u> none reported |

Type of auditor’s report issued on compliance for major programs: *unmodified*

	Federal Programs	State Programs
Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a) of the Uniform Guidance or the <i>State Single Audit Guidelines</i> ?	<u>      </u> yes <u>  X  </u> no	<u>  X  </u> yes <u>      </u> no

	Federal Programs	State Programs
Auditee qualified as low-risk auditee?	<u>  X  </u> yes <u>      </u> no	<u>  X  </u> yes <u>      </u> no

	Federal	State DHS	All Others
Dollar threshold used to distinguish between type A and type B programs:	<u>\$ 750,000</u>	<u>\$ 460,234</u>	<u>\$ 250,000</u>

# LA CROSSE COUNTY

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2017

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### SECTION I – SUMMARY OF AUDITORS' RESULTS (cont.)

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#### *FEDERAL OR STATE AWARDS (cont.)*

Identification of major federal programs:

<u>CFDA Number</u>	<u>Name of Federal Program</u>
93.778	Medical Assistance Program

Identification of major state programs:

<u>State Number</u>	<u>Name of State Program</u>
115.400	Land and Water Resource Management
395.128	Harbor Assistance Program
435.560100	Aging & Disability Resource Center
437.3413	JJ Youth Aids

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### SECTION II – FINANCIAL STATEMENT FINDINGS REQUIRED TO BE REPORTED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

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No findings were reported.

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### SECTION III – FEDERAL AND STATE AWARDS FINDINGS AND QUESTIONED COSTS

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#### *FINDING 2017-001*

**Program State ID Number and Title:** 435.560100–Aging & Disability Resource Center

**State Grantor:** Wisconsin Department of Health Services

**Criteria:** According to the requirements for allowable costs/cost principles that are contained in 2 CFR part 200, subpart E, program legislation, federal awarding agency regulations, and the terms and conditions of the award, expenses claimed must be supported by adequate documentation.

**Condition/Context:** During testing of this program, we found a duplicate expenditure within the population of expenditures claimed. Our sample was not statistically valid.

**Cause:** An expenditure was claimed for twice after a vendor required a check to be reissued by the County. When the check was reissued, the expense was duplicated because the original check was not voided.

**Effect:** The County was reimbursed for an expenditure twice.

## LA CROSSE COUNTY

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2017

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#### SECTION III – FEDERAL AND STATE AWARDS FINDINGS AND QUESTIONED COSTS (cont.)

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##### *FINDING 2017-001* (cont.)

**Questioned Costs:** Total questioned costs related to State ID No. 435.560100 are \$1,235.

**Recommendation:** We recommend that the County more carefully review expenditures and void checks that are reissued in a more timely manner.

**Management Response:** The finance department has reviewed this finding and the County's procedures over internal controls. This appears to be an isolated incident. The original check was received by a member of the County staff, the staff member asked the finance department to reissue the check, and the finance department did reissue the check and was waiting to receive the original check from staff to void it. Traditionally, if checks are received by the staff in various departments and a new check is requested, finance staff would void the check when received by finance. A new process has been put in place to prevent this from happening in the future. The finance department will now only reissue a check if they have voided the check or a stop payment has been completed. These new procedures will ensure that these situations will be prevented going forward.

##### *FINDING 2017-002*

**Program State ID Number and Title:** 435.560100–Aging & Disability Resource Center

**State Grantor:** Wisconsin Department of Health Services

**Criteria:** According to 3.1.3.5.1 reporting requirements found in the compliance supplement for Wisconsin Department of Health Services (DHS), the County must submit monthly time reports to DHS by the 20th of the month following the time report month.

**Condition/Context:** During testing of this program, we found that program reports for January through October 2017 were submitted on December 14, 2018, which was after the reporting deadline. Our sample was not statistically valid.

**Cause:** The County was not submitting the reports to the proper DHS agent.

**Effect:** Noncompliance with reporting requirements which could lead to ineffective monitoring at the state level.

**Questioned Costs:** None noted.

**Recommendation:** We recommend that the County implement an additional monitoring control to include verification and review of report submission confirmations from DHS.

**Management Response:** Starting in late 2017, the reports are now submitted to two email addresses sent directly to two separate people. A new process is also in place where counties would be notified timely if a report has not been submitted on time, and documentation of timely submission is kept for reference. No such notices have been received so far in 2018 as all reports have been submitted to the new email addresses on time.

# LA CROSSE COUNTY

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2017

### SECTION IV – OTHER ISSUES

1. Does the auditor's report or the notes to the financial statements include disclosure with regard to substantial doubt as to the auditee's ability to continue as a going concern?  yes  no
2. Does the audit report show audit issues (i.e., material non-compliance, non-material non-compliance, questioned costs, material weakness, significant deficiency, management letter comment, excess revenue or excess reserve) related to grants/contracts with funding agencies that require audits to be in accordance with the *State Single Audit Guidelines*:
- |  |   |  |
|--|---|--|
| Department of Agriculture, Trade and Consumer Protection | <input type="checkbox"/> yes            | <input checked="" type="checkbox"/> no |
| Department of Safety and Professional Services           | <input type="checkbox"/> yes            | <input checked="" type="checkbox"/> no |
| Department of Natural Resources                          | <input type="checkbox"/> yes            | <input checked="" type="checkbox"/> no |
| Department of Transportation                             | <input type="checkbox"/> yes            | <input checked="" type="checkbox"/> no |
| Department of Health Services                            | <input checked="" type="checkbox"/> yes | <input type="checkbox"/> no            |
| Department of Children and Families                      | <input type="checkbox"/> yes            | <input checked="" type="checkbox"/> no |
| Department of Justice                                    | <input type="checkbox"/> yes            | <input checked="" type="checkbox"/> no |
| Department of Military Affairs                           | <input type="checkbox"/> yes            | <input checked="" type="checkbox"/> no |
| Department of Veteran Affairs                            | <input type="checkbox"/> yes            | <input checked="" type="checkbox"/> no |
| Department of Administration                             | <input type="checkbox"/> yes            | <input checked="" type="checkbox"/> no |
| Wisconsin State Energy Office                            | <input type="checkbox"/> yes            | <input checked="" type="checkbox"/> no |
3. Was a Management Letter or other document conveying audit comments issued as a result of this audit?  yes  no
4. Name and signature of partner Heather S. Acker  
Heather S. Acker, Partner
5. Date of report September 20, 2018