

LA CROSSE COUNTY, WISCONSIN
La Crosse, Wisconsin

SINGLE AUDIT REPORT
December 31, 2011

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**Independent Auditor's 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 County Board
La Crosse County, Wisconsin
La Crosse, Wisconsin

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 as of and for the year ended December 31, 2011, which collectively comprise La Crosse County, Wisconsin's basic financial statements and have issued our report thereon dated June 26, 2012. We conducted our audit in accordance with 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.

Internal Control Over Financial Reporting

Management of La Crosse County, Wisconsin is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered La Crosse County, Wisconsin's internal control over financial reporting as a basis for designing our auditing procedures 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 entity's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the entity's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. However, as discussed below, we identified a deficiency in internal control over financial reporting that we consider to be a significant deficiency.

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. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2011-01 to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether La Crosse County, Wisconsin's financial statements are free of 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*.

La Crosse County, Wisconsin's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit La Crosse County, Wisconsin's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of management, the La Crosse County, Wisconsin Board, and federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in cursive script that reads "Clifton Larson Allen LLP".

Milwaukee, Wisconsin
June 26, 2012

**Independent Auditor's Report on Compliance With Requirements
That Could Have a Direct and Material Effect on Each Major Federal
and State Program and on Internal Control Over Compliance and the Schedules of
Expenditures of Federal and State Awards in Accordance With *OMB Circular A-133*
and the *State Single Audit Guidelines***

Members of the County Board
La Crosse County, Wisconsin
La Crosse, Wisconsin

Compliance

We have audited the compliance of La Crosse County, Wisconsin with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2011. We have audited the compliance of La Crosse County, Wisconsin with the types of compliance requirements described in the *State Single Audit Guidelines*, issued by the Wisconsin Department of Administration that could have a direct and material effect on each of its major state programs for the year ended December 31, 2011. La Crosse County, Wisconsin's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal and state programs is the responsibility of La Crosse County, Wisconsin's management. Our responsibility is to express an opinion on La Crosse County, Wisconsin's compliance based on our audit.

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; *OMB Circular A-133, Audits of States, Local Governments and Non-Profit Organizations*; and the *State Single Audit Guidelines*. Those standards, *OMB Circular A-133*, 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 state program occurred. An audit includes examining, on a test basis, evidence about La Crosse County, Wisconsin'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. Our audit does not provide a legal determination of La Crosse County, Wisconsin's compliance with those requirements.

In our opinion La Crosse County, Wisconsin complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal and state programs for the year ended December 31, 2011. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 or with the *State Single Audit Guidelines* which are described in the accompanying schedule of findings and questioned costs as items 2011-02, 2011-03, 2011-04, 2011-06, and 2011-07.

Internal Control Over Compliance

The management of La Crosse County, Wisconsin is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal and state programs. In planning and performing our audit, we considered La Crosse County, Wisconsin's internal control over compliance with the requirements that could have a direct and material effect on a major federal or state program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with *OMB Circular A-133* 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 entity'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 major federal or major state program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or 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 major federal or state program will not be prevented, or detected and corrected on a timely basis.

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 deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies as described in the accompanying schedule of findings and questioned costs as items 2011-02, 2011-03, 2011-04, 2011-05, 2011-06, and 2011-07. *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 major 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.

La Crosse County, Wisconsin's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit La Crosse County, Wisconsin's responses and, accordingly, we express no opinion on them.

Schedules of Expenditures of Federal and State Awards

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, as of and for the year ended December 31, 2011, and have issued our report thereon dated June 26, 2012 which contained an unqualified opinion on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise La Crosse County, Wisconsin's basic financial statements. The accompanying schedules of expenditures of federal and state awards are presented for purposes of additional analysis as required by OMB Circular A-133 and the State *Single Audit Guidelines* and are not a required part of the basic financial statements. The schedule of expenditures of federal and state awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. Such 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 financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of the County Board, management, and federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



Milwaukee, Wisconsin
September 27, 2012, except for the Schedules of
Expenditures of Federal and State Awards, as
to which the date is June 26, 2012

LA CROSSE COUNTY, WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended December 31, 2011

	<u>CFDA Number</u>	<u>Expenditures</u>
FEDERAL AWARDS		
U. S. Department of Agriculture		
Passed through the University of Wisconsin Extension Office:		
Passed through the Wisconsin Department of Public Instruction:		
National School Breakfast Program	10.553	
2010-11		\$ 1,936
2011-12		1,456
National School Lunch Program	10.555	
2010-11 ARRA		3,381
2011-12		2,514
Passed through the Wisconsin Department of Health Services:		
Women, Infant, and Children	10.557	
2011		469,224
Training Bilingual Professionals	10.557	
2011		26,192
State Admin Matching Grants for the Supp Nutritional Assistance Prog	10.561	
2011		389,637
2010-11		2,926
2011-12		15,588
U. S. Department of Housing and Urban Development		
Passed through the Wisconsin Department of Commerce:		
Community Development Block Grant (Emergency Assistance Program)	14.228	
2007-12		247,232
Community Development Block Grant	14.228	
2009-11		4,500,000
U. S. Department Interior		
Passed through the Fish and Wildlife Office:		
Fish and Wildlife Management Assistance	15.608	
2010-11		64,570
Passed through Wisconsin Historical Society:		
Historic Preservation Fund	15.904	
2010-12		4,000
U. S. Department of Justice		
State Criminal Alien Assistance Program	16.606	
2008-12		4,895
U. S. Department of Justice		
Passed through Wisconsin DOA- Office of Justice Assistance:		
Safe Havens: Supervised Visitation	16.527	
2008-11		102,479
Edward Bryne Memorial Justice Assistance Program	16.738	
2011		27,919
Passed through Wisconsin Department of Justice:		
Justice Assistance Program	16.580	
2011		13,645
Bulletproof Vest Partnership Grant	16.607	
2011		349
2010 Recovery Act JAG Program - ARRA	16.803	
2010-12		91,207
Equitable Sharing Program	16.922	
2011		45,375
Passed through the Wisconsin Department of Administration:		
WI Land Information Training & Education Grants	16.967	
2011		300

The accompanying notes are an integral part of this schedule.

LA CROSSE COUNTY, WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended December 31, 2011

	CFDA Number	Expenditures
U. S. Department of Transportation		
Passed through the Wisconsin Department of Transportation:		
Highway Planning and Construction Grant 2011	20.205	\$ 33,223
Safe Routes to School Program - ARRA 2009-11	20.205	6,210
Transportation Planning Grant 2011	20.205	175,234
Supplemental Transportation Rural Assistance Program 2011	20.514	146,604
Speed Enforcement Project 2010-11	20.600	18,682
Alcohol Enforcement Project 2011 2010-11	20.601	25,744
Child Passenger Safety Car Seat 2011	20.613	3,689
Passed through the Minnesota Department of Transportation:		
Highway Planning and Construction Grant 2011	20.205	28,588
Transportation Planning Grant w/La Crescent 2011	20.205	10,094
Passed through the Wisconsin Department of Emergency Management:		
Inter-agency Hazardous Materials Public Sector Training & Planning 2011	20.703	1,308
GIS Planning Facilities Project 2011	20.703	9,517
U. S. Department of the Treasury		
Passed through City of La Crosse		
Gang Resistance Education and Training Program 2011	21.053	1,455
U. S. Environmental Protection Agency		
Passed through the Wisconsin Department of Health Services:		
Radon Contract Services 2011	66.032	6,572
Passed through the Wisconsin Department of Natural Resources:		
Transient Non-Community System Sampling/Inspection Services 2011	66.432	10,560
Nonpoint Source Implementation 2010-11	66.460	3,421
U. S. Department of Energy		
Passed through the Wisconsin Department of Commerce:		
Energy Efficiency and Conservation Grant Program - ARRA 2010-12	81.128	8,283
U. S. Department of Education		
Passed through the Wisconsin Department of Health Services:		
Special Education - Grants for Infants and Families 2011	84.181	93,489
Special Education - Grants for Infants and Families - ARRA 2009-2011	84.393	33,031

The accompanying notes are an integral part of this schedule.

LA CROSSE COUNTY, WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended December 31, 2011

	CFDA Number	Expenditures
U. S. Department of Health and Human Services		
Passed through AgeAdvantAge, Inc.:		
Special programs for the aging:		
Title III-D - Preventive Health 2011	93.043	\$ 6,550
COA Title III-B - Grant for Supportive Services 2011	93.044	91,459
Special programs for the Aging Title III Part B 2011	93.045	129,893
Special programs for the Aging Title III Part C 2011	93.045	60,231
Title III-E - National Family Caregiver Support 2011	93.052	45,365
Nutrition Services Incentive Program 2010-11	93.053	70,890
Affordable Care Act - Medicare improvements for Patients and Providers 2010-11	93.518	8,205
Social Services Block Grant 2011	93.667	4,504
State Health Insurance Program 2011-12	93.779	5,000
Medicare Enrollment Assistance Program 2011	93.779	5,095
Passed through Wisconsin Department of Health Services:		
Public Health Emergency Preparedness 2011-12	93.069	747
2010-11		46,202
2009-11		52,939
Passed through the Wisconsin Department of Children and Families:		
Meth Grant Cooperative 2011	93.087	31,999
Passed through Wisconsin Department of Health Services:		
Medical Reserve Corps Small Grant Program 2011	93.008	11,500
Project Grants and Coop Agreements for Tuberculosis Programs 2011-12	93.116	1,262
Passed through the Medical College of Wisconsin:		
Injury Prevention and Control Research 2010-11	93.136	3,998
Substance Abuse and Mental Health Projects 2010-11	93.243	33,744
2011-12		11,357
Child Immunization Grant 2010	93.268	13,139
2011		8,166
CDC Prevention Investigations and Technical Assistance 2010-11	93.283	9,476
2011		25,000
Passed through Wisconsin Department of Health Services:		
Passed through Orange County Asian and Pacific Islander Comm Alliance:		
Strengthening Public Health Infrastructure for Improved Health Outcomes 2011	93.507	23,800

The accompanying notes are an integral part of this schedule.

LA CROSSE COUNTY, WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended December 31, 2011

	<u>CFDA Number</u>	<u>Expenditures</u>
U. S. Department of Health and Human Services (Continued)		
Passed through the Wisconsin Department of Children and Families:		
Promoting Safe and Stable Families 2011	93.556	\$ 61,800
Temporary Assistance for Needy Families 2010-12	93.558	123,132
2011		217,443
Child Care and Development Block Grant 2010-12	93.558	24,821
AFDC Agency Incentive 2011	93.560	322
Child Support Enforcement 2011	93.563	773,280
Refugee and Entrant Assistance 2011-12	93.566	4,665
Passed through the Wisconsin Department of Administration:		
Low Income Home Energy Assistance Program 2010-11	93.568	90,427
2011-12		55,317
Passed through the Wisconsin Department of Children and Families:		
Child Care Development Fund 2011	93.596	321,709
Chafee Education and Training Vouchers Program 2011	93.599	4,888
Nutrition Consulting Services 2010-11	93.600	5,624
2011-12		11,775
Passed through Wisconsin Department of Corrections:		
Community Youth and Family Aids Program 2011	93.645	12,126
Community Youth and Family Aids Program 2011	93.658	18,863
Chafee Foster Care Independence Program 2011	93.674	30,616
Passed through the Wisconsin Department of Children and Families:		
Foster Care - Title IV-E 2011	93.658	2,089
Passed through Wisconsin Department of Health Services:		
Social Services Block Grant 2011	93.667	21,719
Immunization - ARRA 2009-11	93.712	16,789
Prevention and Wellness - ARRA 2010-12	93.724	1,120,874
State Children's Insurance Program 2011	93.767	45,318
Medical Assistance Program 2010	93.778	1,868
2010-11		4,018
2011		2,016,181
2011-12		2,777
Adjustment		36,417
CCS 2011	93.778	901,981
HIV Care Formula Grants 2011	93.917	11,000
HIV Prevention Program 2011	93.940	13,000
Assistance Programs for Chronic Disease Prevention 2009-11	93.945	78,638

The accompanying notes are an integral part of this schedule.

LA CROSSE COUNTY, WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended December 31, 2011

	CFDA Number	Expenditures
U. S. Department of Health and Human Services (Continued)		
Passed through Wisconsin Department of Health Services (Continued)		
Block Grants for Community Mental Health Services	93.958	
2010-11		\$ 15,758
2011		126,736
Block Grants for the Prevention and Treatment of Substance Abuse	93.959	
2011		305,790
Passed through Wisconsin Department of Health Services:		
Preventative Health and Health Services Block Grant	93.991	
2010		10,814
2011		284
Maternal and Child Health Services	93.994	
2010		27,833
2011		19,392
 Federal Emergency Management Assistance		
Passed through the Wisconsin Department of Military Affairs:		
Emergency Management Performance Grant	97.042	
2010-11		47,854
2011-12		15,841
 U. S. Office for Domestic Preparedness		
Passed through the State of Wisconsin Office of Justice Assistance:		
Homeland Security/Patient Tracking	97.067	
2011-13		3,592
Homeland Security/Preparedness/Volunteer	97.067	
2010-11		865
Homeland Security/Mutual Radio Replacement Round 6	97.067	
2010-11		39,428
Homeland Security/Law Enforcement Specialty Team Equip 2010	97.067	
2011		35,718
Homeland Security/Law Enforcement Specialty Team Equip 2008	97.067	
2011		18,286
 TOTAL FEDERAL AWARDS		 \$ 14,028,718

The accompanying notes are an integral part of this schedule.

LA CROSSE COUNTY, WISCONSIN
SCHEDULE OF EXPENDITURES OF STATE AWARDS
Year Ended December 31, 2011

	<u>State ID Number</u>	<u>Expenditures</u>
STATE AWARDS		
Department of Agriculture, Trade and Consumer Protection		
Clean Sweep Hazardous Waste Program 2011	115.040	\$ 108,000
Soil and Water Resource Management - County Staff 2011	115.150	148,538
Land and Water Resource Management 2011	115.400	<u>36,168</u>
Total Department of Agriculture, Trade and Consumer Protection		<u>292,706</u>
Wisconsin Department of Commerce		
Private Sewage System Replacement Grant Program 2011-12	143.110	<u>20,369</u>
Department of Natural Resources		
Wildlife Damage Claims and Abatement 2011	370.553	7,752
Snowmobile Trail Storm Damage 2010-12	370.574	4,804
Snowmobile Trail Maintenance 2011-12	370.574	17,113
2010-11		<u>45,684</u>
Total Department of Natural Resources		<u>75,353</u>
Department of Transportation		
Passed thru Age AdvantAge Inc.: Elderly and Handicapped Transportation County Aids 2011	395.101	<u>237,100</u>
Department of Corrections		
Capacity Building 2010-11	410.302	32,890
2011-12		28,836
Community Youth and Family Aids Program 2010	410.313	<u>1,316,350</u>
Total Department of Corrections		<u>1,378,076</u>

The accompanying notes are an integral part of this schedule.

LA CROSSE COUNTY, WISCONSIN
SCHEDULE OF EXPENDITURES OF STATE AWARDS
Year Ended December 31, 2011

	<u>State ID Number</u>	<u>Expenditures</u>
Department of Health Services		
W-2 and Non W-2 Funeral and Cemetery 2011	435.105	\$ 178,065
Medical Assistance Program 2011	435.131	181,790
Medical Assistance Program 2011	435.132	9,752
Laboratory Sampling 2010-11	435.133	834
2011-12		858
WIC Farmers' Market Nutrition Program 2011	435.154720	2,289
CDC Investigations and Technical Assistance 2010	435.157000	24,758
2011		32,061
Lead Poisoning 2011	435.157720	13,141
T Melvin Community Education 2011	435.158125	141,902
WI Wins 2010	435.158127	18,915
Maternal and Child Health Services Block Grant 2010	435.159320	1,865
2011		1,351
State Admin Matching Grants for Supplemental Nutrition Program 2011	435.231	23,983
State Admin Matching Grants for Supplemental Nutrition Program 2011	435.233	8,437
IMAA State Share 2011	435.283	480,502
IMAA Federal Share 2011	435.284	44,308
Medicaid Subrogation Collection 2011	435.291	(540)
Adult Protective Services 2011	435.312	62,953
Community Options Program 2011	435.367	332,457
Community Services and Mental Health Services 2011	435.381	23,441
CSP Wait List 2011	435.504	56,686
Certified Mental Health Program 2011	435.517	56,538
Block Grants for Community Mental Health Services 2011	435.530	9,144
Grants for Infants and Families 2011	435.550	89,392
Medical Assistance Program 2011	435.559	64,878
Aging & Disability Resource Center 2011	435.560100	1,388,574

The accompanying notes are an integral part of this schedule.

LA CROSSE COUNTY, WISCONSIN
SCHEDULE OF EXPENDITURES OF STATE AWARDS
Year Ended December 31, 2011

	<u>State ID Number</u>	<u>Expenditures</u>
Department of Health Services (Continued)		
Basic County Allocation 2011	435.561	\$ 1,826,897
IDP Emergency Funds 2011	435.567	36,134
Grant Community Programs 2011	435.571	32,465
Family Support Program 2011	435.577	64,012
Community Services and Mental Health Services 2011	435.681	268,316
Coord Service Team Jan 2011 2008-11	435.81002	9,104
CST Counties 2012 2009-12	435.81085	(4,836)
CLTS DD AUT CWA Admin GPR 2011	435.832	9,169
CLTS DD Oth CWA Admin GPR 2011	435.835	13,457
CLTS MH AUT CWA Admin GPR 2011	435.838	5,572
CLTS MH Oth CWA Admin GPR 2011	435.841	7,460
CLTS PD Oth CWA Admin GPR 2011	435.847	1,600
Medical Assistance Program 2011	435.860	<u>94,647</u>
Total Department of Health Services		<u>5,612,331</u>
Department of Health Services		
Passed thru Age AdvantAge Inc.:		
Elderly Benefit Specialist Program 2011	435.560320	28,215
State Pharmaceutical Program 2010-11	435.560327	9,032
Senior Community Services Program 2011	435.560330	9,944
Title III C-1 2011	435.560350	79,067
Title III C-2 2011	435.560360	7,757
Elder Abuse* 2011	435.560490	<u>31,109</u>
Total Passed thru Age AdvantAge Inc.		<u>165,124</u>

The accompanying notes are an integral part of this schedule.

LA CROSSE COUNTY, WISCONSIN
SCHEDULE OF EXPENDITURES OF STATE AWARDS
Year Ended December 31, 2011

	<u>State ID Number</u>	<u>Expenditures</u>
Department of Children and Families		
General Program Revenue - Various Programs 2010-12	437.215	\$ 149,286
W-2 Job Access Loans 2010-12	437.223	(50)
AFDC Agency Collections and Incentives 2011	437.238	253
FS Agency Collections 2011	437.267	1,270
Alternative Response Initiative 2011	437.3312	45,344
Foster Care Title IV-E 2011	437.3324	2,193
IV-E Training 2011	437.3396	2,272
Basic County Allocation 2011	437.3561	1,627,958
CW County Data Leadership Initiative 2011	437.3611	1,063
Department of Children and Families Match 2011	437.3681	<u>129,972</u>
Total Department of Children and Families		<u>1,959,561</u>
Department of Justice		
State Aid Training 2010-11	455.231	3,240
Crime Victim and Witness Assistance Surcharge 2011	455.532	<u>101,016</u>
Total Department of Justice		<u>104,256</u>
Department of Military Affairs		
Computer and Hazmat Equipment Grant 2011	465.310	8,900
Emergency Government Planning Grant 2010-11	465.337	18,820
2011-12		6,465
Computer and Hazmat Equipment Grant 2011	465.367	<u>6,718</u>
Total Department of Military Affairs		<u>40,903</u>

The accompanying notes are an integral part of this schedule.

LA CROSSE COUNTY, WISCONSIN
SCHEDULE OF EXPENDITURES OF STATE AWARDS
Year Ended December 31, 2011

	<u>State ID Number</u>	<u>Expenditures</u>
Department of Veterans Affairs		
County Veterans Service Officer 2011	485.001	\$ <u>13,000</u>
Wisconsin Department of Administration		
Low Income Home Energy Assistance Program 2010-11	505.371	55,212
2011-12		<u>21,328</u>
Total Wisconsin Department of Administration		76,540
Department of Justice		
Edward Byrne Memorial Justice Assistance Grant 2011	505.631	14,077
University of Wisconsin Cooperative Extension		
County Farm Safety Grant 2011	N/A	<u>500</u>
TOTAL STATE AWARDS		<u>\$ 9,989,896</u>

The accompanying notes are an integral part of this schedule.

LA CROSSE COUNTY, WISCONSIN
NOTES TO THE SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS
Year Ended December 31, 2011

NOTE 1 - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the grant activity of La Crosse County, Wisconsin, and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements. Unless otherwise noted, the County provided matching funds in accordance with the federal requirements. For the year ended December 31, 2011, adequate matching funds were provided for all federal programs presented.

The accompanying schedule of expenditures of state awards includes the grant activity of La Crosse County, Wisconsin, and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the *State Single Audit Guidelines*. Therefore, some amounts in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements. Unless otherwise noted, the County provided matching funds in accordance with the state requirements. For the year ended December 31, 2011, adequate matching funds were provided for all state programs presented.

NOTE 2 - DIRECT CLIENT PAYMENTS FROM STATE

The value of the 2011 client payments submitted directly from the State has not been included in the Schedule of Expenditures of Federal Awards or the Schedule of Expenditures of State Awards. These amounts are unaudited.

Food Share	\$ 15,057,490
LIHEAP	4,273,962
W-2 Payments - TANF	310,748
Child Care	3,322,947

LA CROSSE COUNTY, WISCONSIN
NOTES TO THE SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS
Year Ended December 31, 2011

NOTE 3 - MEDICAL ASSISTANCE PAYMENTS RECEIVED

Wisconsin medical assistance payments received by the County in 2011 are as follows:

Lakeview Health Care Center	\$ (5,289)
Hillview Health Care Center	3,413,619
Health Department Programs	308,363
Human Services Programs	3,521,197

NOTE 4 - CLUSTERS

The following clusters of federal funds are included in the accompanying schedule:

- Child Nutrition Cluster - 10.553 and 10.555
- JAG Program Cluster - 16.738 and 16.803
- Highway Safety Cluster - 20.600, 20.601, and 20.613
- Early Intervention Services (IDEA) Cluster - 84.181 and 84.393
- Aging Cluster - 93.044, 93.045, and 93.053
- Immunization Cluster - 93.268 and 93.712

NOTE 5 - SUB-RECIPIENTS

Of the federal expenditures tested and presented in the accompanying Schedule of Expenditures of Federal Awards, the County provided federal awards to sub-recipients as follows:

- Community Development Block Grant (CFDA 14.228) \$4,500,000
- ARRA- Prevention and Wellness - Communities Putting
Prevention to Work (CFDA 93.774) 522,993

This information is an integral part of the accompanying schedules.

**LA CROSSE COUNTY, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 2011**

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued	Unqualified
Internal control over financial reporting:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified that are not considered to be material weaknesses?	Yes
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified that are not considered to be material weakness(es)?	Yes
Type of auditor's report issued on compliance for major programs	Unqualified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133?	Yes
Identification of major programs:	

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
14.228	Community Development Block Grant
93.724	ARRA - Prevention and Wellness - Communities Putting Prevention to Work
93.778	Medical Assistance Program

Dollar threshold used to distinguish between type A and type B programs	\$ 420,862
Auditee qualified as low-risk auditee?	Yes

**LA CROSSE COUNTY, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 2011**

Section I - Summary of Auditor's Results (continued)

State Awards

Internal control over major programs:

- Material weakness(es) identified? No
 - Significant deficiency(ies) identified that are not considered to be material weakness(es)? Yes
- Type of auditor's report issued on compliance for major programs Unqualified

Identification of major programs tested:

<u>State ID Number(s)</u>	<u>Name of State Program</u>
115.04	Clean Sweep Hazardous Waste Program
115.40	Land and Water Resource Management
395.101	Specialized Transportation Assistance Program
410.313	Community Youth and Family Aids
435.367	Community Options Program
435.560100	Aging and Disability Resource Center
435.450, 435.451, 435.460, 435.461 435.462	Children's Long -Term Support Waivers (Cluster)
435.105	W-2 and Non W-2 Funeral and Cemetery
N/A	Comprehensive Community Services
NA	Wisconsin Medicaid Cost Reporting
N/A	Community Recovery Services
N/A	Department of Health Services - General Requirements
N/A	Department of Children and Families - General Requirements

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

All other departments	\$ 100,000
Department of Health Services	\$ 168,370

Auditee qualified as low-risk auditee? Yes

LA CROSSE COUNTY, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 2011

Section II - Financial Statement Findings

FINDING NO. 2011-01 - Audit Adjustments

Requirement

The County must maintain an environment that provides sufficient controls to ensure accurate reporting.

Condition

Journal entries were made as a result of the audit process related to classification of amortization expense, departmental receivables, and related revenues and estimates of claims payable within internal service funds.

Cause

The County does presently have a review process in place for journal entries and account reconciliations and analysis. However, certain information was misinterpreted related to payables estimates. Also, additional analysis and information related to departmental receivables was obtained during the audit process.

Effect

Journal entries were needed to correct the County's year end balances.

Recommendation

Appropriate County fiscal staff should do thorough reviews of supporting documents and analysis at year-end to ensure that entries made adjust the County's records to the appropriate balances.

Management's Response

Each year the County's fiscal staff prepares work papers and entries to support the County's year-end account balances. We feel that this year, due to undetected clerical errors, misinterpretation of reports and information received, and misunderstanding of a County policy by an individual department related to receivable/deferral recognition, additional entries were needed to correct the County's year-end account balances. Reviews were performed as required; however, to improve our year-end process, we will institute weekly meetings with key staff to help allow for discussion and review of workpapers and adjustments which we feel will minimize these type of adjustments in the future. We will also evaluate the review process to assure ourselves that the most appropriate fiscal staff are reviewing all departmental work prepared throughout the year.

**LA CROSSE COUNTY, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 2011**

Section III - Federal and State Award Findings and Questioned Costs

FINDING NO. 2011-02

CFDA Number - 93.778

Program Name - Medical Assistance - Comprehensive Community Service (CCS)

Funding Agency - U.S. Department of Health and Human Services

Pass Through Agency - Wisconsin Department of Health Services

Requirement

The CCS Program requires a signed prescription within each consumer's file prior to services being rendered to a consumer.

Condition

Of the twenty-one files reviewed, one adult and eleven children's files did not include a prescription prior to services being rendered.

Questioned Costs

The charges for the period of time these consumers did not have a prescription on file totaled \$509 for the adult and \$130,568 for the children consumers.

Cause

The County did have a quality control review in place that reviewed adult files during 2011 and did document the one adult error. When the County's quality control inspection identified the error, the adult consumer had already left the program, and the program staff did not feel it necessary to go back and place the proper documentation in the file. The County did not have a control in place related to reviews over the child consumer files.

Effect

Due to the fact that individual files contained no prescription, we were unable to observe that the consumer should have been receiving services, resulting in questioned costs for the period of time up to the point of a prescription being obtained.

Recommendation

We recommend that the County follow up on all findings of its internal quality control staff and establish procedures to review child consumer files.

**LA CROSSE COUNTY, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 2011**

Section III - Federal and State Award Findings and Questioned Costs (continued)

FINDING NO. 2011-02 (continued)

Management's Response

As result of the 2011 site audit from the State surveyor, checklists for the application process and recertification process have been developed. All workers have been trained in the process and will continue to be coached on the area. A quality assurance format has been developed for the CCS program. The assessments and recovery plans are reviewed by both the Mental Health Professional and the CSN Supervisor. The Social Service Specialist also reviews the packet to ensure that the packet is complete including the completion of a signed prescription prior to the beginning of services. Children with Special Needs Unit (CSN) 2 also have developed a yearly self-audit process. Currently, the CSN Unit is completing a peer review of all CCS files. Thus most of the issues were identified and corrected in 2011 and now is in near full compliance for 2012. We are looking at current policy and procedures as to how files are being monitored and may make changes yet in 2012 or early 2013.

FINDING NO. 2011-03

CFDA Number - 93.778

Program Name - Medical Assistance - Comprehensive Community Service (CCS)

Funding Agency - U.S. Department of Health and Human Services

Pass Through Agency - Wisconsin Department of Health Services

Requirement

The CCS Program requires that all services received by the consumer must be authorized within the consumer's recovery plan by provider.

Condition

Of the twenty-five charges selected, there were three instances where the provider listed on the financial log was not listed within the recovery plan. These instances involved two child consumers. Of the three instances, two of the providers were La Crosse County employees who were not included on the recovery plan.

Questioned Costs

No additional questioned costs for this condition as all claimed costs were included within finding 2011-02.

Cause

The child consumer case workers are entering services into the County's fiscal software to approve activities without also including the same services within a child consumer's recovery plan. The County's quality assurance reviews were not being done on the child consumer files.

**LA CROSSE COUNTY, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 2011**

Section III - Federal and State Award Findings and Questioned Costs (continued)

FINDING NO. 2011-03 (continued)

Effect

The County is claiming services for consumers by providers who are not included within the consumer's recovery plan.

Recommendation

The County needs to include all providers within a consumer's recovery plan. The County also needs to ensure that a quality assurance review is done over all CCS consumer files.

Management's Response

In the CCS Children's program area, the plans consist of both the recovery plan and an individual service plan (ISP). Consumers/parents sign the ISP. It is difficult to get "in the moment" signatures as past technology did not support it. Past practice is mailing the ISP to the family. This is not efficient as often times the document is not returned. Suggested future practice will have workers have the ISP and Recovery Plan signed at the time of the meeting with handwritten and initialed updates to them made in the field. Consideration of portable devices to be used in the field will also be discussed by CCS leadership.

FINDING NO. 2011-04

CFDA Number - 93.778

Program Name - Medical Assistance - Comprehensive Community Service (CCS)

Funding Agency - U.S. Department of Health and Human Services

Pass Through Agency - Wisconsin Department of Health Services

Requirement

Consumer recovery plans are to be reviewed every six months and are to show the consumer's or guardian's participation through his or her signature on the plan.

Condition

When reviewing eight consumer files, we found one child consumer's recovery plan had not been updated after a six-month period and two child consumer recovery plans were not signed at inception of the plan, rather signatures were obtained during 2012.

Questioned Costs

No additional questioned costs for this condition as all claimed costs were included within finding 2011-02.

**LA CROSSE COUNTY, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 2011**

Section III - Federal and State Award Findings and Questioned Costs (continued)

FINDING NO. 2011-04 (continued)

Cause

The child consumer case workers did not follow the program requirements, and the County's quality assurance reviews were not being done on the child consumer files.

Effect

The consumer files affected were not in compliance with the requirements of the program.

Recommendation

The County needs to perform and document six month reviews for all consumers and obtain signatures on all new and updated recovery plans. The County also needs to ensure that a quality assurance review is done over all CCS consumer files.

Management's Response

As result of the 2011 site audit from the State surveyor, checklists for the application process and recertification process have been developed. All workers have been trained in the process and will continue to be coached on the area. A quality assurance format has been developed for the CCS program. The assessments and recovery plans are reviewed by both the Mental Health Professional and the CSN Supervisor. The Social Service Specialist also reviews the packet to ensure that the packet is complete including the completion of a signed prescription prior to the beginning of services. Children with Special Needs Unit (CSN) 2 also has developed a yearly self- audit process. Currently, the CSN Unit is completing a peer review of all CCS files. Thus most of the issues were identified and corrected in 2011 and now is in near full compliance for 2012. We are looking at current policy and procedures as to how files are being monitored and may well make changes yet in 2012 or early 2013. Also, the consideration of portable devices to be used in the field will also be under discussion.

**LA CROSSE COUNTY, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 2011**

Section III - Federal and State Award Findings and Questioned Costs (continued)

FINDING NO. 2011-05

State ID Number - None

Program Name - Wisconsin Medicaid Cost Reporting (WIMCR)

Oversight Agency - Wisconsin Department of Health Services

Requirement

The County must maintain an environment that provides sufficient controls to ensure accurate reporting.

Condition

Four out of nine annual cost reports were reviewed. Two reports prepared by the Human Service Department were found to contain insignificant clerical errors. The other two reports reviewed were prepared by the Health Department. Within these reports, we found that one contained assessment and care plan statistics reported from the prior year and that on both of the reports prepared by the Health Department, the indirect costs reported were based on the wrong year's indirect cost allocation plan.

Questioned Costs

There are no questioned costs related to the error in the statistics. Total over reporting of dollars related to the two clerical errors was \$775 of claimed expenses. Total over reporting of dollars related to the improper cost allocation being used was \$2,791.

Cause

The County's policy provides for review of reports; however, presently some reports are being reviewed by non-fiscal staff, who may not fully understand all areas of the annual reports.

Effect

Errors occurred and went undetected within the annual reports.

Recommendation

We recommend that the County update their policy to require all reviews be done by a fiscal staff person that has sufficient knowledge of the reports being reviewed to detect possible errors.

Management's Response

Due to complexity of the year end Human Service cost reports, including WIMCR cost reports, additional care will be exercised during the review process to ensure future clerical errors are not made.

**LA CROSSE COUNTY, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 2011**

Section III - Federal and State Award Findings and Questioned Costs (continued)

FINDING NO. 2011-06

State ID Number - None

Program Name - Children's and Long-Term Support (CLTS) Waivers

Oversight Agency - Wisconsin Department of Health Services

Requirement

The County is required to assure the State that providers used comply with all requirements of the Medicaid Waiver Allowable Services listed under: service requirements/limitation/exclusions and standards for SPC codes 507.03, 110, 512, 103, and 104.

Condition

Out of seven providers tested, there was one instance where the County was unable to produce the documentation showing that the provider complied with the requirements of the Medicaid Waiver Allowable Services.

Questioned Costs

No questioned cost as this is a documentation issue.

Cause

The County typically obtains a Wisconsin Medicaid Program Provider Agreement and Acknowledgement of Terms of Participation from each provider. On this form, the provider attests to the holding of appropriate licenses and qualifications required. For one provider tested, this form could not be located.

Effect

The County has not followed state requirements to ensure qualified providers are used.

Recommendation

The County should set up control procedures that all providers used can supply the appropriate documentation needed to comply with the State requirements.

Management's Response

Ensuring Provider requirements has been a long standing requirement of Children Long Term Support programs. A formal worksheet was recently developed by the State for this process. The CSN supervisors will work with the Contracts Unit to develop policy and procedures for correction and future deletion of this finding.

**LA CROSSE COUNTY, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 2011**

Section III - Federal and State Award Findings and Questioned Costs (continued)

FINDING NO. 2011-07

State ID Number - None

Program Name - Community Recovery Services

Oversight Agency - Wisconsin Department of Health Services

Requirement

Medicaid only allows billable units of service to be claimed through a Medicaid billing system. Billable units may start upon the consumer's enrollment in the program.

Condition

The County billed Medicaid for sixteen days of service for a consumer prior to the consumer's consent to be in the program, which is documented by the consumer's signature on the recovery plan.

Questioned Costs

Medicaid was billed \$828 for services prior to the County obtaining the consumer's signature on their recovery plan. The County receives reimbursement based on the Federal Medicaid reimbursement rate effective for that time period.

Cause

The social worker failed to obtain the signature at the time the recovery plan was made.

Effect

The County billed the program for services prior to obtaining the approval by the consumer of their participation within the program

Recommendation

The County should put into place a required review of each consumer's file to ensure all documentation including the consumer's signature is obtained prior to commencing services for a consumer.

Management's Response

CRS has a similar QA review process to adult CCS services which includes a 100% review of charts twice per year that will now be totally implemented. A uniform QA packet will be used for each chart review. If in the review process it is learned that deficiencies exist, such as not having the necessary signatures in place prior to the beginning of services, fiscal staff will be notified to withdraw CRS claiming and the forwarding of expenses to other allowable funding streams instead.

**LA CROSSE COUNTY, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 2011**

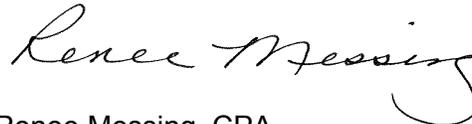
Section IV - Other Matters

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?
No

2. Does the auditor's report show audit issues (i.e. material noncompliance, nonmaterial noncompliance, questioned costs, material weaknesses, significant deficiencies, management letter comments, excess revenue or excess reserve) related to grants or contracts with funding agencies that require audits to be in accordance with the *State Single Audit Guidelines*:

Department of Agriculture, Trade and Consumer Protection	No
Department of Commerce	No
Department of Natural Resources	No
Department of Transportation	No
Department of Corrections	No
Department of Health Services	Yes
Department of Public Instruction	No
Department of Children and Families	No
Department of Justice	No
Department of Military Affairs	No
Department of Veterans Affairs	No
Department of Administration	No
Public Service Commission	No

3. Was a management letter or other document conveying audit comments issued as a result of this audit?
No



4. Name and signature of partner: Renee Messing, CPA

5. Date of report: September 27, 2012

**LA CROSSE COUNTY, WISCONSIN
STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 2011**

FINDING NO. 2010-01

CFDA Number - 93.778

Program Name - Medical Assistance - Children's Long Term Support (CLTS)

Funding Agency - U.S. Department of Health and Human Services

Pass Through Agency - Wisconsin Department of Health Services

State ID Number - 435.450

Program Name - Children's Long-Term Support Waivers (CLTSW)

Requirement

The State of Wisconsin *Single Audit Guidelines* for the Medical Assistance program require all files for consumers receiving Counseling and Therapeutic Services designated by SPC code 507.03 or 507.04 to include documentation that the services provided were denied funding by the Medicare State Plan and/or private insurance. In addition all individual files are required to have documentation related to the licensure of the service provider.

Current Status

Due to changes in the State of Wisconsin compliance supplement for this program and the use of a third party paying agent, the State does not require the testing of this requirement by County auditors.

FINDING NO. 2010-02

State ID Number - Department of Children and Families General Requirements

Funding Agency - U.S. Department of Health and Human Services

Pass Through Agency - Wisconsin Department of Children and Families

Requirement

The State of Wisconsin Department of Children and Families operates random moment time studies on a sampling basis, which allows for allocation of time and costs for federal reimbursement in accordance with OMB Circular A-87. County staff involved with various human service programs are randomly selected throughout the year to respond to a survey related to what work is being performed and what client they are working with. Based on the information gathered, the State formulates percentages which then are sent to the County for use in charging costs to federal and state programs.

Current Status

No errors were observed within our testing of the random moment time study during 2011. This finding has been resolved.

**LA CROSSE COUNTY, WISCONSIN
STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 2011**

FINDING NO. 2010-03

CFDA Number - 93.778

Program Name - Medical Assistance - Children's Long Term Support (CLTS)

Funding Agency - U.S. Department of Health and Human Services

Pass Through Agency - Wisconsin Department of Health Services

State ID Number - 435.450

Program Name - Children's Long-Term Support Waivers (CLTSW)

Requirement

No reimbursement can be made for a service not specified in the consumer's signed Individual Service Plan (ISP).

Current Status

Due to changes in the State of Wisconsin compliance supplement for this program and the use of a third party paying agent, the State does not require the testing of this requirement by County auditors.

FINDING NO. 2010-04

CFDA Number - 93.778

Program Name - Medical Assistance - Comprehensive Community Service (CCS)

Funding Agency - U.S. Department of Health and Human Services

Pass Through Agency - Wisconsin Department of Health Services

Requirement

The CCS Program requires a signed prescription within each consumer's file prior to services being rendered to a consumer.

Current Status

This finding is unresolved and is repeated at Finding No. 2011-02.

**LA CROSSE COUNTY, WISCONSIN
STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 2011**

FINDING NO. 2010-05

CFDA Number - 93.558
Program Name - Temporary Assistance to Needy Families
State ID - 437.215
Program Name - W-2
Funding Agency - U.S. Department of Health and Human Services
Pass Through Agency - Wisconsin Department of Children and Families

CFDA Number - 93.044, 93.045, 93.053, 93.705, and 93.707
Program Name - Aging Cluster
Funding Agency - U.S. Department of Health and Human Services
Pass Through Agency - AgeAdvantage

CFDA Number - 93.724
Program Name - ARRA - Prevention and Wellness - Communities Putting Prevention to Work
Funding Agency - U.S. Department of Health and Human Services
Pass Through Agency - Wisconsin Department of Health Services

CFDA Number - 10.557
Program Name - Special Supplemental Nutrition Program for Women, Infants, and Children
Funding Agency - U.S. Department of Health and Human Services
Pass Through Agency - Wisconsin Department of Health Services

State Requirements - Wisconsin Department of Children and Families General Requirements

Requirement

The County must maintain an environment that provides sufficient controls to ensure accurate reporting within annual and monthly grant reports.

Current Status

Auditors observed that County had documented reviews over reports submitted within these programs for 2011. Finding has been resolved.

**LA CROSSE COUNTY, WISCONSIN
STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 2011**

FINDING NO. 2010-06

State ID Number - None

Program Name - Community Recovery Services

Oversight Agency - Wisconsin Department of Health Services

Requirement

Medicaid only allows billable units of service to be claimed through a Medicaid billing system.

Current Status

This finding is unresolved and is repeated at Finding No. 2011-07.