

**LA CROSSE COUNTY, WISCONSIN**  
**La Crosse, Wisconsin**

**SINGLE AUDIT REPORT**  
**December 31, 2013**

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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Members of the County Board  
La Crosse County, Wisconsin  
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, as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise La Crosse County, Wisconsin's basic financial statements, and have issued our report thereon dated June 24, 2014.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered La Crosse County, Wisconsin'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 La Crosse County, Wisconsin's internal control. Accordingly, we do not express an opinion on the effectiveness of La Crosse County, Wisconsin'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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. 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.

We did identify a deficiency in internal control, described in the accompanying schedule of findings and questioned costs as Finding 2013-001 that we consider 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 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*.

**La Crosse County, Wisconsin's Response to Finding**

La Crosse County, Wisconsin's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. La Crosse County, Wisconsin's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

**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 result 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.

A handwritten signature in black ink that reads "Clifton Larson Allen LLP". The signature is written in a cursive, flowing style.

Milwaukee, Wisconsin  
June 24, 2014



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS  
THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH  
MAJOR FEDERAL PROGRAM, ON INTERNAL CONTROL OVER COMPLIANCE,  
AND ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
IN ACCORDANCE WITH OMB CIRCULAR A-133**

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

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

We have audited La Crosse County, Wisconsin's compliance 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 La Crosse County, Wisconsin's major federal programs for the year ended December 31, 2013. La Crosse County, Wisconsin's major federal 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 the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of La Crosse County, Wisconsin's major federal 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; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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 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 on compliance for each major federal program. However, our audit does not provide a legal determination of La Crosse County, Wisconsin's compliance.

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

In our opinion, La Crosse County, Wisconsin 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 programs for the year ended December 31, 2013.

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

Management of La Crosse County, Wisconsin 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 La Crosse County, Wisconsin's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal 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 program and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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 La Crosse County, Wisconsin'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 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 federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 result of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

**Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133**

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of La Crosse County, Wisconsin as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise La Crosse County, Wisconsin's basic financial statements. We issued our report thereon dated June 24, 2014, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 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 expenditure of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

*CliftonLarsonAllen LLP*

Milwaukee, Wisconsin  
September 26, 2014, except for the Schedule of Expenditures of  
Federal Awards, as to which the date is June 24, 2014



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH  
REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL  
EFFECT ON EACH MAJOR STATE PROGRAM, ON INTERNAL CONTROL  
OVER COMPLIANCE, AND ON THE SCHEDULE OF EXPENDITURES OF  
STATE AWARDS IN ACCORDANCE WITH THE STATE SINGLE AUDIT GUIDELINES**

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

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

We have audited La Crosse County, Wisconsin's compliance with the types of compliance requirements described in the *State Single Audit Guidelines* that could have a direct and material effect on each of La Crosse County, Wisconsin's major state programs for the year ended December 31, 2013. La Crosse County, Wisconsin's 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 the requirements of laws, regulations, contracts, and grants applicable to its state programs.

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of La Crosse County, Wisconsin's 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; and the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration. Those standards 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 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 on compliance for each major state program. However, our audit does not provide a legal determination of La Crosse County, Wisconsin's compliance.

***Opinion on Each Major State Program***

In our opinion, La Crosse County, Wisconsin 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 state programs for the year ended December 31, 2013.

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

Management of La Crosse County, Wisconsin 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 La Crosse County, Wisconsin's internal control over compliance with the types of requirements that could have a direct and material effect on each 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 state program and to test and report on internal control over compliance in accordance with 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 La Crosse County, Wisconsin'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 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 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 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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 result of that testing based on the requirements of the *State Single Audit Guidelines*. Accordingly, this report is not suitable for any other purpose.

**Report on Schedule of Expenditures of State Awards Required by the *State Single Audit Guidelines***

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of La Crosse County, Wisconsin as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise La Crosse County, Wisconsin's basic financial statements. We issued our report thereon dated June 24, 2014, 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 state awards is presented for purposes of additional analysis as required by 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 state awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

*CliftonLarsonAllen LLP*

Milwaukee, Wisconsin  
September 26, 2014, except for the Schedule of Expenditures of  
State Awards, as to which the date is June 24, 2014

**LA CROSSE COUNTY, WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ended December 31, 2013**

	<u>CFDA Number</u>	<u>Expenditures</u>
<b>FEDERAL AWARDS</b>		
<b>U. S. Department of Agriculture</b>		
Passed through the Wisconsin Department of Public Instruction:		
National School Breakfast Program	10.553	
2012-13		\$ 2,361
2013-14		3,018
National School Lunch Program	10.555	
2012-13		4,110
2013-14		5,317
Passed through the Wisconsin Department of Health Services:		
Women, Infant and Children	10.557	
2013		441,207
State Admin Matching Grants for the Supp Nutritional Assistance Prog	10.561	
2012-13		52,526
2013-14		9,366
2013		758,797
<b>U. S. Department of Justice</b>		
Passed through Wisconsin DOA - Office of Justice Assistance:		
Safe Havens: Supervised Visitation	16.527	
2013		85,603
Juvenile Justice and Delinquency Prevention	16.540	
2013		30,074
State Criminal Alien Assistance Program	16.606	
2008-13		3,959
Bulletproof Vest Partnership Program	16.607	
2013		409
Edward Bryne Memorial Justice Assistance Program	16.738	
2013		58,214
2010 Recovery Act JAG Program - ARRA	16.803	
2010-13		17,447
Equitable Sharing Program	16.922	
2013		95,282
<b>U. S. Department of Transportation</b>		
Passed through the Wisconsin Department of Transportation:		
Safe Routes to School Program	20.205	
2013		69,401
Transportation Planning Grant	20.205	
2013		144,632
Formula Grants for Rural Areas	20.509	
2013		42,045
State and Community Highway Safety	20.600	
2013		21,690
Child Passenger Safety Car Seat	20.613	
2013		3,814
Passed through the Minnesota Department of Transportation:		
Highway Planning and Construction Grant	20.205	
2013		35,756
Transportation Planning Grant w/La Crescent	20.205	
2013		16,000

**LA CROSSE COUNTY, WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ended December 31, 2013**

	<u>CFDA Number</u>	<u>Expenditures</u>
<b>U. S. Environmental Protection Agency</b>		
Passed through the Wisconsin Department of Health Services: Radon Contract Services 2013	66.032	\$ 6,572
Passed through the Wisconsin Department of Natural Resources: Transient Non-Community System Sampling/Inspection Services 2013	66.432	11,595
<b>U. S. Department of Education</b>		
Passed through the Wisconsin Department of Health Services: Special Education - Grants for Infants and Families 2013	84.181	91,885
<b>U. S. Department of Health and Human Services</b>		
Passed thru Greater Wisconsin Agency on Aging Resources: Special programs for the aging: Title III-D - Preventive Health 2013	93.043	9,738
COA Title III-B - Grant for Supportive Services 2013	93.044	96,822
Special programs for the Aging Title III Part C 2013	93.045	124,984
Title III-E - National Family Caregiver Support 2013	93.052	51,018
Nutrition Services Incentive Program 2012-13	93.053	68,121
Social Services Block Grant 2013	93.667	3,482
State Health Insurance Program 2013	93.779	10,000
CMS Research, Demonstrations and Evaluations 2013	93.779	51,592
Passed through Wisconsin Department of Health Services: Public Health Emergency Preparedness 2012-13	93.069	8,722
Hospital Preparedness Program and Public Health Emergency Preparedness 2012-13 2013-14	93.069	72,466 62,932
Passed through Wisconsin Department of Health Services: Passed through the Scenic Rivers AHEC: AHEC Pertussis 2013	93.107	5,280
Project Grants and Coop Agreements for Tuberculosis Programs 2012-13 2013-14	93.116	307 833
Passed through the Medical College of Wisconsin: Substance Abuse and Mental Health Projects 2012-13 2013-14	93.243	16,270 3,530
Child Immunization Grant 2013	93.268	24,876

**LA CROSSE COUNTY, WISCONSIN**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ended December 31, 2013**

	<b>CFDA Number</b>	<b>Expenditures</b>
<b>U. S. Department of Health and Human Services (Continued)</b>		
Passed through Wisconsin Department of Health Services:		
Strengthening Public Health Infrastructure for Improved Health Outcomes 2013	93.507	\$ 12,657
Patient Protection and Affordable Care Act 2012-13	93.531	161,813
2013-14		45,478
Temporary Assistance for Needy Families 2013	93.558	11,512
Passed through the Wisconsin Department of Children and Families:		
Promoting Safe and Stable Families 2013	93.556	57,103
Temporary Assistance for Needy Families 2013	93.558	539,404
Child Support Enforcement 2013	93.563	811,533
Low Income Home Energy Assistance Program 2012-13	93.568	9,430
2013-14		55,012
Child Care Development Fund 2013	93.596	524,106
Chafee Education and Training Vouchers Program 2013	93.599	4,197
Nutrition Consulting Services 2012-13	93.600	6,644
2013-14		9,301
Passed through Wisconsin Department of Corrections:		
Community Youth and Family Aids Program 2013	93.645	12,320
Community Youth and Family Aids Program 2013	93.658	18,480
Foster Care - Title IV-E 2013	93.658	48,787
Chafee Foster Care Independence Program 2013	93.674	22,331
Passed through Wisconsin Department of Health Services:		
Social Services Block Grant 2013	93.667	8,281
State Children's Insurance Program 2013	93.767	107,368
Medical Assistance Program 2012-13	93.778	8,573
2013		4,325,723
2013-14		1,572
CCS 2013	93.778	1,181,924
HIV Care Formula Grants 2013	93.917	16,000
Block Grants for Community Mental Health Services 2013	93.958	223,987
Block Grants for the Prevention and Treatment of Substance Abuse 2013	93.959	312,883
Preventative Health and Health Services Block Grant 2013	93.991	11,483
Maternal and Child Health Services 2013	93.994	43,647

**LA CROSSE COUNTY, WISCONSIN**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ended December 31, 2013**

	<b>CFDA Number</b>	<b>Expenditures</b>
<b>Federal Emergency Management Assistance</b>		
Passed through the Wisconsin Department of Military Affairs:		
Hazard Mitigation Grant Program 2011-2014	97.039	\$ 17,092
Emergency Management Performance Grant 2012-13	97.042	48,782
2013-14		16,321
 <b>US DEPARTMENT OF HOMELAND SECURITY</b>		
Passed through the Wisconsin Department of Military Affairs:		
Homeland Security Grant Program 2013	97.039	5,901
 <b>TOTAL FEDERAL AWARDS</b>		\$ 11,301,698

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

**LA CROSSE COUNTY, WISCONSIN**  
**SCHEDULE OF EXPENDITURES OF STATE AWARDS**  
**Year Ended December 31, 2013**

	State ID Number	Expenditures
<b>STATE AWARDS</b>		
<b>Department of Agriculture, Trade and Consumer Protection</b>		
Clean Sweep Hazardous Waste Program 2013	115.040	\$ 104,500
Soil and Water Resource Management - County Staff 2013	115.150	135,158
Land and Water Resource Management 2013	115.400	93,072
Nutrient Management Farmer Education 2013	N/A	<u>2,812</u>
Total Department of Agriculture, Trade and Consumer Protection		<u>335,542</u>
<b>Wisconsin Department of Commerce</b>		
Private Sewage System Replacement Grant Program 2013	143.110	<u>10,084</u>
<b>Department of Natural Resources</b>		
Wildlife Damage Claims and Abatement 2013	370.553	8,630
Snowmobile Trail Maintenance 2012-13	370.574	<u>34,225</u>
Total Department of Natural Resources		<u>42,855</u>
<b>Department of Transportation</b>		
Elderly and Handicapped Transportation County Aids 2013	395.101	234,621
Section 5311 Operating Assistance 2013	N/A	<u>21,294</u>
Total Department of Transportation		<u>255,915</u>
<b>Department of Corrections</b>		
Capacity Building 2013-14	410.302	47,400
Community Youth and Family Aids Program 2013	410.313	<u>1,201,161</u>
Total Department of Corrections		<u>1,248,561</u>

**LA CROSSE COUNTY, WISCONSIN**  
**SCHEDULE OF EXPENDITURES OF STATE AWARDS**  
**Year Ended December 31, 2013**

	<u>State ID Number</u>	<u>Expenditures</u>
<b>Department of Health Services</b>		
Laboratory Sampling 2012-13	435.133	\$ 876
WIC Farmers' Market Nutrition Program 2013	435.154720	2,289
CDC Investigations and Technical Assistance 2013	435.157000	38,006
Lead Poisoning 2013	435.157720	10,129
TPCP-COM INTRVNTNS-LHD 2013	435.158125	57,076
TPCP-WI WINS 2013	435.158127	4,740
Maternal and Child Health Services Block Grant 2013	435.159320	2,550
TPCP-WIS-WINS 2013	435.181005	4,810
TPCP-COM INTRVN-LHD 2013	435.181012	62,002
FSET-Foodshare Employment Training 2013	435.231000	38,782
State Admin Matching Grants for Supplemental Nutrition Program 2013	435.233	5,353
IMAA State Share 2013	435.283	1,879,630
Medicaid Subrogation Collection 2013	435.291	946
IMAA State Share Support 2013	435.292	79,095
IMAA State Share ACA 2013	435.297	598,284
Adult Protective Services 2013	435.312	62,953
Community Options Program 2013	435.367	523,898
Community Services and Mental Health Services 2013	435.381	17,719
CSP Wait List 2013	435.504	57,772
Certified Mental Health Program 2013	435.517	58,700
Block Grants for Community Mental Health Services 2013	435.530	9,139
Grants for Infants and Families 2013	435.550	89,957
Medical Assistance Program 2013	435.559	63,125
Aging & Disability Resource Center 2013	435.560100	1,349,289
Basic County Allocation 2013	435.561	2,793,875

**LA CROSSE COUNTY, WISCONSIN**  
**SCHEDULE OF EXPENDITURES OF STATE AWARDS**  
**Year Ended December 31, 2013**

	<u>State ID Number</u>	<u>Expenditures</u>
<b>Department of Health Services (Continued)</b>		
IDP Emergency Funds 2013	435.567	\$ 55,880
Grant Community Programs 2013	435.571	31,587
Family Support Program 2013	435.577	99,173
CLTS Autism DD GPR 2013	435.802	189,406
CLTS Other Dd GPR 2013	435.805	154,029
CLTS Autism MH GPR 2013	435.808	6,900
CLTS Other MH GPR 2013	435.811	99,173
CLTS PD GPR 2013	435.817	24,299
CLTS DD AUT CWA Admin GPR 2013	435.832	19,238
CLTS DD Oth CWA Admin GPR 2013	435.835	81,312
CLTS MH AUT CWA Admin GPR 2013	435.838	8,266
CLTS MH Oth CWA Admin GPR 2013	435.841	33,216
CLTS PD Oth CWA Admin GPR 2013	435.847	8,266
Passed thru Greater Wisconsin Agency on Aging Resources:		
Elderly Benefit Specialist Program 2013	435.560320	28,215
State Pharmaceutical Program 2012-13	435.560327	7,780
Senior Community Services Program 2013	435.560330	9,944
Title III C-1 2013	435.560350	100,675
Title III C-2 2013	435.560360	6,898
Elder Abuse* 2013	435.560490	<u>38,588</u>
Total thru Greater Wisconsin Agency on Aging Resources		<u>192,100</u>
Total Department of Health Services		<u>8,813,840</u>
Passed thru Children's Health Alliance of Wisconsin:		
Seal a Smile Dental Sealant Program 2013	N/A	<u>6,797</u>

**LA CROSSE COUNTY, WISCONSIN**  
**SCHEDULE OF EXPENDITURES OF STATE AWARDS**  
**Year Ended December 31, 2013**

	<b>State ID Number</b>	<b>Expenditures</b>
<b>Department of Children and Families</b>		
FS Agency Collections 2013	437.267	\$ 13,393
CAI Case Review Related Expenses 2013	437.3346	936
IV-E Training 2013	437.3396	3,887
Basic County Allocation 2013	437.3561	1,754,681
Child Support Enforcement -State Share 2013	437.7502	<u>105,112</u>
Total Department of Children and Families		<u>1,878,009</u>
<b>Department of Justice</b>		
Crime Victim and Witness Assistance Surcharge 2013	455.532	<u>94,055</u>
<b>Department of Military Affairs</b>		
Hazmat Training Grant 2013	465.310	10,550
Emergency Government Planning Grant 2012-13	465.337	19,872
2013-14		7,086
Computer and Hazmat Equipment Grant 2013	465.367	<u>5,198</u>
Total Department of Military Affairs		<u>42,706</u>
<b>Department of Veterans Affairs</b>		
County Veterans Service Officer 2013	485.001	<u>13,000</u>
<b>Wisconsin Department of Administration</b>		
Low Income Home Energy Assistance Program 2012-13	505.371	71,932
2013-14		<u>23,522</u>
Total Wisconsin Department of Administration		95,454
<b>Department of Justice</b>		
Edward Byrne Memorial Justice Assistance Grant 2013	505.631	<u>16,035</u>
<b>TOTAL STATE AWARDS</b>		<u>\$ 12,852,853</u>

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

**LA CROSSE COUNTY, WISCONSIN  
NOTES TO THE SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
Year Ended December 31, 2013**

**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, 2013, 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, 2013, adequate matching funds were provided for all state programs presented.

**NOTE 2 - DIRECT CLIENT PAYMENTS FROM STATE**

The value of the 2013 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	\$ 17,770,045
LIHEAP	1,718,943
Child Care	3,645,686

**NOTE 3 - MEDICAL ASSISTANCE PAYMENTS RECEIVED**

Wisconsin medical assistance payments received by the County in 2013 are as follows:

Hillview Health Care Center	\$4,222,592
Health Department Programs	266,942
Human Services Programs	2,585,521

**LA CROSSE COUNTY, WISCONSIN  
NOTES TO THE SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
Year Ended December 31, 2013**

**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, and 20.613  
Aging Cluster - 93.044, 93.045, and 93.053

**NOTE 5 – PASS-THROUGH GRANT NUMBERS**

Pass-through grant numbers were not assigned by the pass-through agencies.

This information is an integral part of the accompanying schedules.

**LA CROSSE COUNTY, WISCONSIN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended December 31, 2013**

**Section I - Summary of Auditor's Results**

**Financial Statements**

Type of auditor's report issued Unmodified

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)? No

Type of auditor's report issued on compliance for major programs Unmodified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133? No

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
10.557	Women, Infant and Children
10.561	Supplemental Nutrition Assistance Program
93.558	Temporary Aid to Needy Families
93.596	Child Care Development Fund
93.778	Medical Assistance Program

Dollar threshold used to distinguish between type A and type B programs \$ 339,051

Auditee qualified as low-risk auditee? Yes

**LA CROSSE COUNTY, WISCONSIN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended December 31, 2013**

**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)? No

Type of auditor's report issued on compliance for major programs Unmodified

Identification of major programs tested:

<u>State ID Number(s)</u>	<u>Name of State Program</u>
435.283, 435.292, 435.297	Income Maintenance
435.560100	Aging and Disability Resource Center
435.802, 435.805, 435.808, 435.811 435.817, 435.832, 435.835, 435.838 435.841, 435.847	Children's Long-Term Support Waivers (Cluster)
435.561, 437.3561	Basic County Allocation
N/A	Comprehensive Community Services
N/A	Community Recovery Services
N/A	DHS - General Requirements
N/A	DCF - General Requirements

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

Department of Health Services	\$ 264,415
All other departments	\$ 100,000

Auditee qualified as low-risk auditee? Yes

**LA CROSSE COUNTY, WISCONSIN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended December 31, 2013**

**Section II - Financial Statement Findings**

FINDING 2013-001 – Accounting for Receivables at Hillview Health Care Center and Hillview Terrace

*Requirement*

The County must maintain an environment that provides sufficient controls to ensure accurate reporting and oversight of the accounting controls.

*Condition*

During 2013 monthly reconciliations related to Hillview Health Care Center's (Hillview) accounts receivable were not prepared on a monthly basis. During our audit procedures, we found that only three reconciliations were prepared for 2013. In addition we found that monthly billings related to Hillview Terrace were not being recorded on a monthly basis within the County's general ledger, and accordingly, revenue and related receivables were not recorded timely and reconciliations were not prepared.

*Cause*

Hillview and Hillview Terrace utilize accounting software not integrated with the County's general ledger system for client billing. Billing is performed by the accounts receivable Medicare specialist. Receipts from clients are remitted to Hillview and Hillview Terrace and are processed by the account clerk.

The use of nonintegrated software requires the Hillview and Hillview Terrace to submit journal entries each month to the County finance department to properly record the billings and corresponding revenue.

*Effect*

Without timely recording of transactions in the County's general ledger system, the information available to management is not complete or accurate. In addition, the lack of appropriate reconciliations and related review of monthly billings and related collections bypasses the normal internal controls for the receivable and revenue cycle.

*Recommendation*

Accurate reporting relies on all entries being recorded and accounts reconciled on a monthly basis. The County presently expects this from all departments. We recommend the County obtain compliance from Hillview and Hillview Terrace with the policies that are presently in place.

*Management's Response*

Procedures have been implemented at Hillview Health Care Center to resolve the audit findings issue regarding accounting for receivables at Hillview Health Care Center and Hillview Terrace. Accounts receivable entries will be posted on a monthly basis and will be reconciled from the Peachtree accounting software to the County's general ledger. The Hillview Business Manager will be responsible for making sure that these entries are posted and reconciled, with oversight by the Hillview Administrator and the County Finance Director.

**LA CROSSE COUNTY, WISCONSIN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended December 31, 2013**

**Section III - Federal and State Award Findings and Questioned Costs**

No matters reported.

**Section IV - Other Matters**

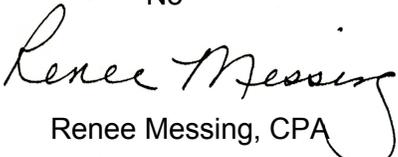
1. Does the auditor's report or the notes to the financial statements include disclosure with regard to substantial doubt as to the auditee's ability to continue as a going concern? No

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	No
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 26, 2014

**LA CROSSE COUNTY, WISCONSIN  
STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS  
Year Ended December 31, 2013**

**FINDING NO. 2012-02**

CFDA Number - 93.563 - Program Name - Child Support Enforcement  
Pass Through Agency - Wisconsin Department of Children and Families  
CFDA Number - 93.724 - Program Name - ARRA - Prevention and Wellness - Communities  
Putting Prevention to Work  
Pass Through Agency - Wisconsin Department of Health Services  
Funding Agency - U.S. Department of Health and Human Services

*Requirement*

County vendors that are paid via federal program grants should be reviewed during the contracting phase to ensure that they are not included on the suspended or debarred listing compiled by the federal government.

*Current Status*

Suspension and debarment is no longer a compliance criteria that is applicable for the Child Support Enforcement Program based on review of the 2013 compliance matrix for this program. In addition La Crosse County had no Prevention and Wellness aid during 2013. Beginning in 2013, suspension and debarment language is included within child support contracts and the County staff review vendors for possible inclusion on the suspended and debarred listing maintained by the federal government. This finding has been resolved.

**FINDING NO. 2012-03**

CFDA Number - 93.778 - State ID Number - Various  
Program Name - Children's and Long-Term Support (CLTS) Waivers  
Funding Agency - U.S. Department of Health and Human Services  
Pass Through 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.

*Current Status*

No errors were noted within our testing for 2013. This finding has been resolved.

**FINDING NO. 2012-04**

Program Name - General Requirements - Wisconsin Department of Health Services  
Funding Agency - U.S. Department of Health and Human Services  
Pass Through Agency - Wisconsin Department of Health Services

*Requirement*

The County is to provide client rights training to all employees that work with clients.

*Current Status*

No exceptions within training were observed within our testing during 2013. This finding has been resolved.