

LA CROSSE COUNTY, WISCONSIN
La Crosse, Wisconsin

SINGLE AUDIT REPORT
December 31, 2014

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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**

County Board of Supervisors
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 aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of La Crosse County, as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise La Crosse County's basic financial statements, and have issued our report thereon dated 5, 2015.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered La Crosse County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of La Crosse County's internal control. Accordingly, we do not express an opinion on the effectiveness of La Crosse County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether La Crosse County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the 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.

CliftonLarsonAllen LLP

Minneapolis, Minnesota
June 25, 2015



**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**

County Board of Supervisors
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, 2014. 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, 2014.

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 unit, each major fund, and the aggregate remaining fund information of La Crosse County, Wisconsin as of and for the year ended December 31, 2014, 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 25, 2015, 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

Minneapolis, Minnesota

September 22, 2015, except for the Schedule of Expenditures of
Federal Awards, as to which the date is June 25, 2015



CliftonLarsonAllen

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*

County Board of Supervisors
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, 2014. 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, 2014.

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, we identified a deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item 2014-001 that we consider to be a significant deficiency.

La Crosse County, Wisconsin's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the 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, 2014, 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 25, 2015, 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

Minneapolis, Minnesota

September 22, 2015, except for the Schedule of Expenditures of
State Awards, as to which the date is June 25, 2015

LA CROSSE COUNTY, WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended December 31, 2014

	<u>CFDA Number</u>	<u>Expenditures</u>
FEDERAL AWARDS		
U. S. Department of Agriculture		
Passed through the Wisconsin Department of Public Instruction:		
National School Breakfast Program	10.553	
2013-14		\$ 3,368
2014-15		2,505
National School Lunch Program	10.555	
2013-14		5,863
2014-15		4,414
Passed through the Wisconsin Department of Health Services:		
Women, Infant and Children	10.557	
2014		496,369
State Admin Matching Grants for the Supp Nutritional Assistance Prog	10.561	
2013-14		24,184
2014-15		9,249
2014		953,292
U. S. Housing and Urban Development		
Passed through the Wisconsin Department of Administration:		
Community Development Block Grant	14.228	
2012		974,091
U. S. Department of Justice		
Passed through Wisconsin DOA- Office of Justice Assistance:		
Juvenile Accountability Block Grant	16.523	
2014		18,000
Safe Havens: Supervised Visitation	16.527	
2014		166,743
Juvenile Justice and Delinquency Prevention	16.540	
2014		15,975
State Criminal Alien Assistance Program	16.606	
2014		21,077
Edward Bryne Memorial Justice Assistance Program	16.738	
2014		32,870
Equitable Sharing Program	16.922	
2014		29,245
U. S. Department of Transportation		
Passed through the Wisconsin Department of Transportation:		
Safe Routes to School Program	20.205	
2014		79,160
Transportation Planning Grant	20.205	
2014		234,669
Formula Grants for Rural Areas	20.509	
2014		67,322
State and Community Highway Safety	20.600	
2014		38,619
Child Passenger Safety Car Seat	20.613	
2014		3,263
Passed through the Minnesota Department of Transportation:		
Highway Planning and Construction Grant	20.205	
2014		35,756
Transportation Planning Grant w/La Crescent	20.205	
2014		11,000
Passed through the Wisconsin Department of Military Affairs:		
Hazardous Materials Training Grant	20.703	
2014		5,950

LA CROSSE COUNTY, WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended December 31, 2014

	<u>CFDA Number</u>	<u>Expenditures</u>
U. S. Environmental Protection Agency		
Passed through the Wisconsin Department of Health Services: Radon Contract Services 2014	66.032	\$ 5,615
Passed through the Wisconsin Department of Natural Resources: Transient Non-Community System Sampling/Inspection Services 2014	66.432	12,375
U. S. Department of Energy		
Passed through the Wisconsin Department of Administration: Energy Efficiency and Conservation Block Grant Program 2014	81.128	10,000
U. S. Department of Education		
Passed through the Wisconsin Department of Health Services: Special Education - Grants for Infants and Families 2014	84.181	91,867
U. S. Department of Health and Human Services		
Passed through Greater Wisconsin Agency on Aging Resources: Special programs for the aging: Title III-D - Preventive Health 2014	93.043	6,321
COA Title III-B - Grant for Supportive Services 2014	93.044	92,859
Special programs for the Aging Title III Part C - Congregate Meals 2014	93.045	110,855
Special programs for the Aging Title III Part C - Home Delivered 2014	93.045	63,288
Title III-E - National Family Caregiver Support 2014	93.052	42,546
Nutrition Services Incentive Program 2013-14	93.053	61,498
Medicare Enrollment Assistance Program 2013-14	93.071	3,000
State Health Insurance Program 2013-14	93.324	8,850
Social Services Block Grant - SHIP 2013-14	93.667	360
Centers for Medicare and Medicaid Services Research - SHIP 2013-14	93.779	7,490
Passed through Wisconsin Department of Health Services: Medical Reserve Corps Small Grant Program 2014	93.008	3,500
Environmental Public Health and Emergency Response 2014	93.070	437
2014-15		1,923
Hospital Preparedness Program and Public Health Emergency Preparedness 2013-14	93.074	115,461
2014-15		110,559
Project Grants and Coop Agreements for Tuberculosis Programs 2013-14	93.116	71
2014-15		450
Passed through CESA 4: Substance Abuse and Mental Health Projects 2013-14	93.243	9,274
2014-15		2,749
Child Immunization Grant 2014	93.268	15,029
PPHF National Public Health Improvement Initiative 2014	93.507	10,000

LA CROSSE COUNTY, WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended December 31, 2014

	<u>CFDA Number</u>	<u>Expenditures</u>
U. S. Department of Health and Human Services (Continued)		
Passed through Wisconsin Department of Health Services (continued)		
Patient Protection and Affordable Care Act	93.531	
2012-14		\$ 40,087
2014-15		124,270
Affordable Care Act - Medicaid Incentives for Prevention of Chronic Disease Demonstration Project	93.536	
2014		1,000
Temporary Assistance for Needy Families	93.558	
2014		11,335
Passed through the Wisconsin Department of Children and Families:		
Promoting Safe and Stable Families	93.556	
2014		57,103
Temporary Assistance for Needy Families	93.558	
2014		514,104
Family Support Payments to States - Assistance Payments	93.560	
2014		632
Child Support Enforcement	93.563	
2014		498,937
Low Income Home Energy Assistance Program	93.568	
2013-14		47,927
2014-15		15,700
Child Care Development Fund	93.596	
2014		537,502
Chafee Education and Training Vouchers Program	93.599	
2014		1,058
Head Start	93.600	
2013-14		6,644
2014-15		6,793
Passed through Wisconsin Department of Corrections:		
Stephanie Tubbs Jones Child Welfare Services Program	93.645	
2014		12,233
Passed through the Wisconsin Department of Children and Families:		
Foster Care - Title IV-E	93.658	
2014		185,662
Social Services Block Grant	93.667	
2014		4,956
Passed through Wisconsin Department of Health Services:		
Chafee Foster Care Independence Program	93.674	
2014		27,958
Children's Health Insurance Program	93.767	
2014		108,673
Medical Assistance Program	93.778	
2013-2014		12,944
2014		4,584,735
2014-15		15,155
CCS	93.778	
2014		2,656,464
HIV Care Formula Grants	93.917	
2014		15,333
Block Grants for Community Mental Health Services	93.958	
2014		198,697
Block Grants for the Prevention and Treatment of Substance Abuse	93.959	
2014		324,036
Preventative Health and Health Services Block Grant	93.991	
2014		4,351
Maternal and Child Health Services	93.994	
2014		42,429

LA CROSSE COUNTY, WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended December 31, 2014

	CFDA Number	Expenditures
Federal Emergency Management Assistance		
Passed through the Wisconsin Department of Military Affairs:		
Hazard Mitigation Grant Program 2011-2014	97.039	\$ 15,099
Emergency Management Performance Grant 2013-14	97.042	52,227
2014-15		17,137
 US DEPARTMENT OF HOMELAND SECURITY		
Passed through the Wisconsin Department of Military Affairs:		
Homeland Security Grant Program 2014	97.067	38,730
 TOTAL FEDERAL AWARDS		 \$ 14,199,272

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, 2014

	State ID Number	Expenditures
STATE AWARDS		
Department of Agriculture, Trade and Consumer Protection		
Clean Sweep Hazardous Waste Program 2014	115.040	\$ 104,986
Soil and Water Resource Management - County Staff 2014	115.150	143,134
Land and Water Resource Management 2014	115.400	169,653
Nutrient Management Farmer Education 2014	N/A	7,813
Total Department of Agriculture, Trade and Consumer Protection		425,586
Wisconsin Department of Commerce		
Private Sewage System Replacement Grant Program 2013	143.110	6,452
Department of Natural Resources		
Wildlife Damage Claims and Abatement 2014	370.553	9,666
Snowmobile Trail Maintenance 2014	370.574	114,390
Total Department of Natural Resources		124,056
Department of Transportation		
Elderly and Handicapped Transportation County Aids 2014	395.101	247,036
Department of Corrections		
Capacity Building 2014-15	410.302	45,890
Community Youth and Family Aids Program 2014	410.313	1,193,980
Total Department of Corrections		1,239,870
Department of Health Services		
WIC Farmers' Market Nutrition Program 2014	435.154720	2,289
CDC Investigations and Technical Assistance 2014	435.157000	34,753
Lead Poisoning 2014	435.157720	7,940
Maternal and Child Health Services Block Grant 2014	435.159320	2,515
TPCP-WIS-WINS 2014	435.181005	20,050
TPCP-COM INTRVN-LHD 2014	435.181012	94,560
FSET-Foodshare Employment Training 2014	435.231000	45,718
State Admin Matching Grants for Supplemental Nutrition Program 2014	435.233	8,185

LA CROSSE COUNTY, WISCONSIN
SCHEDULE OF EXPENDITURES OF STATE AWARDS
Year Ended December 31, 2014

	<u>State ID Number</u>	<u>Expenditures</u>
Department of Health Services (Continued)		
IMAA State Share 2014	435.283	\$ 2,017,084
Medicaid Subrogation Collection 2014	435.291	558
IMAA State Share Support 2014	435.292	71,108
IMAA State Share ACA 2014	435.297	668,237
Adult Protective Services 2014	435.312	62,953
Community Options Program 2014	435.367	168,563
Community Services and Mental Health Services 2014	435.381	13,322
WREN Coordinator Funding 2014	435.401	2,285
CSP Wait List 2014	435.504	57,772
Certified Mental Health Program 2014	435.517	58,700
Grants for Infants and Families 2014	435.550	89,975
Medical Assistance Program 2014	435.559	63,125
Aging & Disability Resource Center 2014	435.5601	1,411,128
ADRC MRP-NH Relocate GPR 2014	435.560062	4,000
ADRC MFP-NH Reloc NonMA 2014	435.560063	4,000
ADRC MFP-NH Relocation 2014	435.560065	43,761
Basic County Allocation 2014	435.561	2,778,863
Grant Community Programs 2014	435.571	31,587
Family Support Program 2014	435.577	78,259
County CST Initiatives 2014	435.591	25,182
FS FPI Non-Fed 2014	435.600	17,058
CLTS Family Support Local 2014	435.823	15,955
CLTS COP Local 2014	435.826	227,865
CLTS Other - GPR 2014	435.871	556,065
CLTS Autism Intensive 2014	435.874	292,974
Capacity Funds 2014	435.876	71,843

LA CROSSE COUNTY, WISCONSIN
SCHEDULE OF EXPENDITURES OF STATE AWARDS
Year Ended December 31, 2014

	State ID Number	Expenditures
Department of Health Services (Continued)		
CLTS Other CWA Admin GPR 2014	435.877	\$ 46,896
CLTS Autism CWA Admin 2014	435.880	24,285
Passed through Medical College of Wisconsin: Healthier Wisconsin Partnership Program 2014	N/A	84,084
Seal a Smile Dental Sealant Program 2013-14 2014-15	N/A	3,183 960
Total Department of Health Services		9,207,640
Department of Health Services		
Passed through Greater Wisconsin Agency on Aging Resources:		
Elderly Benefit Specialist Program 2014	435.560320	28,215
State Pharmaceutical Program 2013-14 2014-15	435.560327	7,780 7,780
Senior Community Services Program 2014	435.560330	9,944
Title III C-1 2014	435.560350	104,190
Title III C-2 2014	435.560360	7,552
Elder Abuse* 2014	435.560490	38,588
Total Department of Health Services passed through Greater Wisconsin Agency on Aging Resources		204,049
Department of Children and Families		
MA Agency Initiative 2014	437.238	496
FS Agency Collections 2014	437.267	27,173
Adam Walsh Foster/Adoptive Parent Fingerprinting 2014	437.3324	2,695
IV-E Training 2014	437.3396	4,209
Basic County Allocation 2014	437.3561	1,766,955
Child Support Enforcement -State Share 2014	437.7502	137,098
Total Department of Children and Families		1,938,626

LA CROSSE COUNTY, WISCONSIN
SCHEDULE OF EXPENDITURES OF STATE AWARDS
Year Ended December 31, 2014

	State ID Number	Expenditures
Department of Justice		
Treatment Alternatives and Diversions 2014	455.271	\$ 39,408
Crime Victim and Witness Assistance Surcharge 2014	455.532	<u>103,882</u>
Total Department of Justice		<u>143,290</u>
Department of Military Affairs		
Hazmat Training Grant 2014	465.310	7,900
Emergency Government Planning Grant 2013-14 2014-15	465.337	21,258 6,922
Computer and Hazmat Equipment Grant 2014	465.367	<u>5,760</u>
Total Department of Military Affairs		<u>41,840</u>
Department of Veterans Affairs		
County Veterans Service Officer 2014	485.001	<u>13,000</u>
Wisconsin Department of Administration		
Land Information Grant 2014	505.166	1,000
Low Income Home Energy Assistance Program 2013-14 2014-15	505.371	50,263 <u>30,854</u>
Total Wisconsin Department of Administration		<u>82,117</u>
Department of Justice		
Edward Byrne Memorial Justice Assistance Grant 2014	505.631	<u>16,035</u>
TOTAL STATE AWARDS		<u><u>\$ 13,689,597</u></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, 2014**

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, 2014, 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, 2014, adequate matching funds were provided for all state programs presented.

NOTE 2 - DIRECT CLIENT PAYMENTS FROM STATE

The value of the 2014 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	\$ 16,176,473
LIHEAP	1,630,386
Child Care	3,708,593

NOTE 3 - MEDICAL ASSISTANCE PAYMENTS RECEIVED

Wisconsin medical assistance payments received by the County in 2014 are as follows:

Hillview Health Care Center	\$4,449,466
Health Department Programs	287,541
Human Services Programs	3,535,800

LA CROSSE COUNTY, WISCONSIN
NOTES TO THE SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS
Year Ended December 31, 2014

NOTE 4 - CLUSTERS

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

Child Nutrition Cluster - 10.553 and 10.555
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.

NOTE 6 – LOCAL FUNDING – SPECIALIZED TRANSPORTATION PROGRAM

During 2014 the County used \$49,842 in local funds to provide the required 20% match for the 85.21 Specialized Transit Program, State ID Number 395.101.

This information is an integral part of the accompanying schedules.

**LA CROSSE COUNTY, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 2014**

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? No

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>
14.228	Community Development Block Grant
93.778	Medical Assistance Program

Dollar threshold used to distinguish between type A and type B programs \$ 425,978

Auditee qualified as low-risk auditee? Yes

**LA CROSSE COUNTY, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 2014**

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 Unmodified

Identification of major programs tested:

<u>State ID Number(s)</u>	<u>Name of State Program</u>
115.040	Clean Sweep Hazardous Waste Program
115.40	Land and Water Resource Management
370.574	Snowmobile Trail Maintenance
395.101	Elderly and Handicapped Transportation County Aid
410.313	Community Youth and Family Aid Program
435.283, 435.292, 435.297	Income Maintenance
435.5601, 435.560062, 435.560063, 435.560065	Aging and Disability Resource Center
435.823, 435.826, 435.871, 435.874, 435.877, 435.880	Childrens Long-Term Support Waivers (Cluster)
N/A	Community Recovery Services
NA	Case Management
N/A	DHS - General Requirements
N/A	DCF - General Requirements
455.532	Crime Victim and Witness Assistance

**LA CROSSE COUNTY, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 2014**

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

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

Department of Health Services	\$ 282,351
All other departments	\$ 100,000

Auditee qualified as low-risk auditee?	Yes
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Section II - Financial Statement Findings

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

Section III - Federal and State Award Findings and Questioned Costs

Federal Awards:

Our audit did not disclose any matters required to be reported in accordance with Section 510(a) of OMB Circular A-133.

State Awards:

FINDING 2014-001

State Agency – Wisconsin Department of Agriculture, Trade and Consumer Protection
State ID Number – 115.040 Clean Sweep Hazardous Waste Program

State Agency – Wisconsin Department of Justice
State ID Number - 455.532 Crime Witness and Victim Witness Program

Award period – 2014

Type of Finding: Significant Deficiency in Internal Control over Compliance

Requirement:

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

Condition:

The County maintains appropriate records to prepare claim forms required by funding agencies, however claim forms were not always reviewed thoroughly by a secondary person to ensure the information on the claim form agreed to the County's general ledger.

**LA CROSSE COUNTY, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 2014**

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

Questioned Costs:

No questioned costs exist related to the Clean Sweep Hazardous Waste Program.

Questioned cost related to Crime Witness and Victim Witness Program relates to an over reporting of payroll and fringe benefits totaling \$ 678 of which a portion of this was reimbursed by the Wisconsin Department of Justice.

Context:

The annual claim form for the clean sweep hazardous waste program included costs that related to a prior year.

Semiannual claim forms are required by the crime victim and witness assistance program. Upon review the second claim of 2014 in total exceeded allowable incurred expenses of the program.

Cause:

County staff inaccurately prepared claim forms and appropriate secondary reviews were not done prior to claim submission which would have identified errors made.

Effect:

Without appropriate secondary reviews inaccurate claims may be filed.

Recommendation:

All claim forms prepared should be reviewed by a knowledgeable secondary person to ensure claims are complete, accurate and properly reflect information within the County's records prior to submission.

Management's Response:

Clean Sweep Hazardous Waste Program

In late 2014, there was fiscal staff turnover and the deputy solid waste director prepared and submitted the report without the financial specialist review. Since she was learning other aspects of her duties, the deputy director thought he would save her time. The deputy director inadvertently included invoices from the prior year. However, total claimed costs excluding prior year invoices met the required match for the program.

The financial specialist has now been trained in her role and will prepare the report with a review by the deputy director, as has been done in past years.

**LA CROSSE COUNTY, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 2014**

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

Victim Witness Program

Finance staff prepared reports that agreed with the general ledger, which were given to the victim witness coordinator. The coordinator is not a fiscal staff person and had a misunderstanding on the report given to her and inadvertently misreported on her claim forms. Finance was not aware the coordinator had a misunderstanding. During 2014, 54% of allowable expenditures were reimbursable.

The internal auditor has developed a spreadsheet that will be updated by the office manager in the District Attorney's Office, reviewed by Finance along with the victim witness coordinator. The internal auditor has worked with the coordinator to clear any misunderstanding of expenditures within the general ledger.

**LA CROSSE COUNTY, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 2014**

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	Yes
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	Yes
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 principal: Christopher Knopik, CPA

5. Date of report September 22, 2015

**LA CROSSE COUNTY, WISCONSIN
STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 2014**

There were no findings in the prior year that were required to be reported in accordance with Section 510(a) of OMB Circular A-133.