

LA CROSSE COUNTY

La Crosse, Wisconsin

REPORT ON FEDERAL AND STATE AWARDS

For the Year Ended December 31, 2015

LA CROSSE COUNTY

TABLE OF CONTENTS For the Year Ended December 31, 2015

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	1 - 2
Report on Compliance for Each Major Federal and Major State Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal and State Awards Required by the Uniform Guidance and the <i>State Single Audit Guidelines</i>	3 - 5
Schedule of Expenditures of Federal and State Awards	6 - 13
Notes to Schedule of Expenditures of Federal and State Awards	14 - 15
Schedule of Findings and Questioned Costs	16 - 20

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

Independent Auditors' Report

To the County Board
La Crosse County
La Crosse, Wisconsin

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of La Crosse County, Wisconsin as of and for the year ended December 31, 2015 and the related notes to the financial statements, which collectively comprise La Crosse County's basic financial statements, and have issued our report thereon dated June 28, 2016.

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.

To the County Board
La Crosse County

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.

Baker Tilly Virchow Krause, LLP

Madison, Wisconsin
June 28, 2016

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

Independent Auditors' Report

To the County Board
La Crosse County
La Crosse, Wisconsin

Report on Compliance for Each Major Federal and Major State Program

We have audited La Crosse County, Wisconsin's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the *State Single Audit Guidelines* that could have a direct and material effect on each of La Crosse County's major federal and major state programs for the year ended December 31, 2015. La Crosse County's major federal and major state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of La Crosse County's major federal and major state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and the *State Single Audit Guidelines*. Those standards, the Uniform Guidance, and the *State Single Audit Guidelines* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or major state program occurred. An audit includes examining, on a test basis, evidence about La Crosse County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

To the County Board
La Crosse County

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and major state program. However, our audit does not provide a legal determination of La Crosse County's compliance.

Opinion on Each Major Federal and Major State Program

In our opinion, La Crosse County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and major state programs for the year ended December 31, 2015.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the Uniform Guidance or the *State Single Audit Guidelines* and which is described in the accompanying schedule of findings and questioned costs as item 2015-001. Our opinion on each major federal and major state program is not modified with respect to this matter.

La Crosse County's Response to Finding

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

Report on Internal Control Over Compliance

Management of La Crosse County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered La Crosse County's internal control over compliance with the types of requirements that could have a direct and material effect on a major federal or major state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and major state program and to test and report on internal control over compliance in accordance with the Uniform Guidance and the *State Single Audit Guidelines*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of La Crosse County's internal control over compliance.

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

To the County Board
La Crosse County

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as items 2015-001 and 2015-002, that we consider to be significant deficiencies.

La Crosse County's Response to Findings

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

Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and the *State Single Audit Guidelines*. Accordingly, this report is not suitable for any other purpose.

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

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of La Crosse County, Wisconsin as of and for the year ended December 31, 2015 and the related notes to the financial statements, which collectively comprise La Crosse County's basic financial statements. We issued our report thereon dated June 28, 2016, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by the Uniform Guidance and the *State Single Audit Guidelines* and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal and state awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Baker Tilly Vichow Krause, LLP

Madison, Wisconsin
September 27, 2016

LA CROSSE COUNTY, WISCONSIN

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended December 31, 2015

Grantor Agency / Program Title	Federal CFDA Number	Pass- Through Agency	Pass- Through Agency ID	Expenditures	Payments to Subrecipients
FEDERAL PROGRAMS					
U. S. Department of Agriculture					
Child Nutrition Cluster					
National School Breakfast Program	10.553	DPI	325328	\$ 5,962	\$ -
National School Lunch Program	10.555	DPI	325328	10,096	-
Total Child Nutrition Cluster				<u>16,058</u>	<u>-</u>
Special Supplemental Food Program for Women, Infants, and Children	10.557	DHS	12	498,775	-
State Administration Matching Grants for the Supplemental Nutrition Assistance Program	10.561	DHS	284	1,205,776	-
State Administration Matching Grants for the Supplemental Nutrition Assistance Program	10.561	DCF	12	27,595	-
Subtotal 10.561				<u>1,233,371</u>	<u>-</u>
Total U.S. Department of Agriculture				<u>1,748,204</u>	<u>-</u>
U.S. Department of Housing and Urban Development					
Community Development Block Grant/State's Program	14.228	DOA	H 12-13-06	1,875,152	-
U.S. Department of Justice					
Supervised Visitation - Safe Havens for Children	16.527	N/A	N/A	178,708	-
Juvenile Justice and Delinquency Prevention	16.540	DOA	2013-JF-19-11006	16,000	-
State Criminal Alien Assistance Program	16.606	DOA	2015-AP-BX-0690	15,946	-
Edward Bryne Memorial Justice Assistance Program	16.738	DOA	2014-DJ-01-11044	30,677	-
Equitable Sharing Program	16.922	DOA	WI0320101	36,034	-
Total U.S. Department of Justice				<u>277,365</u>	<u>-</u>

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

LA CROSSE COUNTY, WISCONSIN

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended December 31, 2015

Grantor Agency / Program Title	Federal CFDA Number	Pass- Through Agency	Pass- Through Agency ID	Expenditures	Payments to Subrecipients
FEDERAL PROGRAMS (continued)					
U.S. Department of Transportation					
Highway Planning and Construction					
Transportation Planning Grant	20.205	DOT	2015-UPWP PL95-55-77	\$ 183,758	\$ -
Safe Routes to Schools	20.205	DOT	5991-3-2/3	91,324	-
Consolidated Planning Grant	20.205	MN DOT	MN-81-0010	35,960	-
Transportation Planning Grant with La Crescent	20.205	MN DOT	LAPC-06958	11,000	-
Subtotal 20.205				<u>322,042</u>	<u>-</u>
Formula Grants for Rural Areas	20.509	DOT	A01414553	78,925	-
Highway Safety Cluster					
State and Community Highway Safety					
Distracted Teen Driving	20.600	DOT	FG-2015-LACROSS-02990	1,783	-
Traffic Safety Task Force	20.600	DOT	FG-2015-LACROSS-02984	1,922	-
Alcohol Enforcement - OWI Grant	20.600	DOT	FG-2015-LACROSS-02556	14,085	-
Click It Grant	20.600	DOT	FG-2015-LACROSS-02752	9,476	-
Speed Wave Grant	20.600	DOT	FG-2015-LACROSS-02801	4,836	-
Subtotal 20.600				<u>32,102</u>	<u>-</u>
National Priority Safety Programs					
Child Passenger Safety Car Seat	20.616	DOT	FG-2015-LACROSS-02735	3,522	-
Total Highway Safety Cluster				<u>35,624</u>	<u>-</u>
Interagency Hazardous Materials Public Sector Training and Planning Grants					
Hazmat IQ Advanced	20.703	DOT	2014-HMEP-02-10591	5,700	-
Hazardous Materials Emergency Preparedness	20.703	DOT	HM-HMP-0049-14-01-00	19,438	-
Hazardous Materials Emergency Preparedness	20.703	DOT	HM-HMP-0449-14-01-00	5,456	-
Subtotal 20.703				<u>30,594</u>	<u>-</u>
Total U.S. Department of Transportation				<u>467,185</u>	<u>-</u>
U.S. Environmental Protection Agency					
Indoor Radon Grants	66.032	DHS	12	6,390	-
State Public Water System Supervision	66.432	DNR	PRO-C-25	12,105	-
Total U.S. Environmental Protection Agency				<u>18,495</u>	<u>-</u>

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

LA CROSSE COUNTY, WISCONSIN

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended December 31, 2015

Grantor Agency / Program Title	Federal CFDA Number	Pass- Through Agency	Pass- Through Agency ID	Expenditures	Payments to Subrecipients
FEDERAL PROGRAMS (continued)					
U.S. Department of Education					
Special Education - Grants for Infants and Families	84.181	DHS	550	\$ 92,758	\$ -
Adult Education National Leadership Activities	84.191	WTC	WTC	<u>13,050</u>	<u>-</u>
Total U.S. Department of Education				<u>105,808</u>	<u>-</u>
U. S. Department of Health and Human Services					
Medical Reserve Corps Small Grant Program	93.008	DHS	MRC 15-2009	3,500	-
Title III, Part D - Disease Prevention and Health Promotion Services	93.043	GWAAR	560510	6,321	-
Aging Cluster					
Title III, Part B - Grants for Supportive Services	93.044	GWAAR	560340	134,095	-
Title III, Part C - Nutrition Services	93.045	GWAAR	560350	55,718	-
Nutrition Services Incentive Program	93.053	GWAAR	560422	<u>61,312</u>	<u>-</u>
Total Aging Cluster				<u>251,125</u>	<u>-</u>
Title III, Part E - National Family Caregiver Support	93.052	GWAAR	560520	42,317	-
Public Health Emergency Preparedness	93.069	DHS	11111	11,356	-
Environmental Public Health and Emergency Response	93.070	DHS	150500	13,021	-
Hospital Preparedness Program and Public Health Emergency Preparedness Aligned Cooperative Agreements	93.074	DHS	155170	283,353	-
Grants for Dental Public Health Residency Training	93.236	DHS	62005	2,872	-
Substance Abuse and Mental Health Service - Projects of Regional and National Significance	93.243	DHS	5H79SP019242-04	11,239	-
Immunization Grants	93.268	DHS	155020	22,491	-
Drug-Free Communities Support Program Grants	93.276	DHS	2H79SP020924-06	4,800	-
Affordable Care Act Medicaid Incentives for Prevention of Chronic Disease Demonstration Project	93.536	DHS	STQ3715	975	-
PPHF Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance	93.539	DHS	FAE 50311	5,000	-
Promoting Safe and Stable Families	93.556	DCF	12	68,333	-
Block Grants for Temporary Assistance for Needy Families	93.558	DHS	561	184,214	-
Block Grants for Temporary Assistance for Needy Families	93.558	DCF	12	<u>607,881</u>	<u>-</u>
Subtotal 93.558				<u>792,095</u>	<u>-</u>

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

LA CROSSE COUNTY, WISCONSIN

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended December 31, 2015

Grantor Agency / Program Title	Federal CFDA Number	Pass- Through Agency	Pass- Through Agency ID	Expenditures	Payments to Subrecipients
FEDERAL PROGRAMS (continued)					
U. S. Department of Health and Human Services (continued)					
Family Support Payments to States - Assistance Payments	93.560	DCF	12	\$ 195	\$ -
Child Support Enforcement	93.563	DCF	12	877,275	-
Low Income Home Energy Assistance Block Grant	93.568	DOA	AD129617.32	86,964	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	DCF	12	473,711	-
Chafee Education and Training Vouchers Program	93.599	DCF	12	862	-
Child Welfare Service Grants - State Grants	93.645	DCF	12	88,547	-
Foster Care - Title IV-E	93.658	DCF	12	690,809	-
Social Services Block Grant	93.667	DHS	561	343,606	-
Social Services Block Grant	93.667	DCF	12	210,092	-
Social Services Block Grant	93.667	GWAAR	12	538	-
Subtotal 93.667				554,236	-
Head Start	93.600	DCF	12	16,152	-
Chafee Foster Care Independence Program	93.674	DCF	12	17,347	-
Preventive Health and Health Services Block Grant	93.758	DHS	159220	10,340	-
Children's Health Insurance Program	93.767	DHS	284	136,016	-
Medical Assistance Program	93.778	DHS	560087	4,655,730	-
Medical Assistance Program	93.778	DCF	12	11,241	-
Subtotal 93.778				4,666,971	-
Centers for Medicare and Medicaid Services Research	93.779	GWAAR	560432	8,850	-
WREN Coordinator Funding	93.788	DHS	FKE 50813	7,314	-
HIV Care Formula Grants	93.917	DHS	155957	9,858	-
HIV Prevention Activities - Health Department Based	93.940	DHS	155957	6,142	-
Block Grants for Community Mental Health Services	93.958	DHS	529	164,841	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	DHS	570	307,422	-
Maternal and Child Health Services Block Grant	93.994	DHS	159320	38,348	-
Total U.S. Department of Health and Human Services				9,680,998	-

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

LA CROSSE COUNTY, WISCONSIN

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended December 31, 2015

Grantor Agency / Program Title	Federal CFDA Number	Pass- Through Agency	Pass- Through Agency ID	Expenditures	Payments to Subrecipients
FEDERAL PROGRAMS (continued)					
U. S. Department of Homeland Security					
Emergency Management Performance Grant	97.042	DMA	2015-EMPG-2NDHALF-32	\$ 63,498	\$ -
Homeland Security Grant Program	97.067	DMA	2014-HSW-02A-10505	10,000	-
Homeland Security Grant Program - Hazmat Training Grant	97.067	DMA	2013-HSW-04-10435	2,135	-
Homeland Security Grant Program - Hazmat Training Grant	97.067	DMA	2014-HSW-04-10434-OC-01	480	-
Subtotal 97.067				<u>12,615</u>	<u>-</u>
Total U.S. Department of Homeland Security				<u>76,113</u>	<u>-</u>
TOTAL FEDERAL PROGRAMS				<u>\$ 14,249,320</u>	<u>\$ -</u>

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

LA CROSSE COUNTY, WISCONSIN

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended December 31, 2015

Grantor Agency / Program Title	State ID Number	Expenditures	Payments to Subrecipients
STATE PROGRAMS			
Wisconsin Department of Agriculture, Trade and Consumer Protection			
Clean Sweep Hazardous Waste Program	115.040	\$ 103,415	\$ -
County Staff and Support	115.150	146,026	-
Land and Water Resource Management	115.400	<u>236,249</u>	-
Total Wisconsin Department of Agriculture, Trade, and Consumer Protection		<u>485,690</u>	-
Wisconsin Department of Safety and Professional Services			
Private Sewage System Replacement Grant Program	143.110	<u>19,033</u>	-
Wisconsin Department of Natural Resources			
Wildlife Damage Claims and Abatement	370.553	11,770	-
Snowmobile Trail Maintenance	370.574	36,900	-
Targeted Runoff Management Program	370.TF10	<u>78,680</u>	-
Total Wisconsin Department of Natural Resources		<u>127,350</u>	-
Wisconsin Department of Transportation			
Elderly and Handicapped County Aids	395.101	<u>247,834</u>	-
Wisconsin Department of Corrections			
Capacity Building	410.302	43,411	-
Youth Aids	410.313	<u>1,150,248</u>	-
Total Wisconsin Department of Corrections		<u>1,193,659</u>	-

LA CROSSE COUNTY, WISCONSIN

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended December 31, 2015

Grantor Agency / Program Title	State ID Number	Expenditures	Payments to Subrecipients
STATE PROGRAMS (continued)			
Wisconsin Department of Health Services			
Trauma Care System - RTACS	435.153311	\$ 13,330	\$ -
WWWP GPR CC	435.15701	42,386	-
Cons Contracts CHHD LD	435.157720	11,049	-
WIC Farmers Market Grant	435.15472	2,289	-
Cons Contracts MCH	435.15932	2,135	-
TPCP-WIS-WINS	435.181005	14,980	-
TPCP-COM-INTRVN-LHD	435.181012	124,005	-
FSET Admin GPR/Fed Base	435.231	11,427	-
FSET Admin GPR/Fed Base	435.233	1,216	-
IMAA State Share ACA CY	435.276	344,438	-
IMAA Fed Share ACA CY	435.277	1,894	-
IMAA State Share	435.283	1,094,199	-
IMAA Federal Share	435.284	12,115	-
Adult Protective Services	435.312	62,953	-
COP MH Pilot	435.366	134,739	-
Community Options Program	435.367	223,551	-
Alzheimer's Family Support	435.381	15,073	-
WREN Coordinator Funding	435.401	7,314	-
Community Support Program Wait List	435.504	78,905	-
Coordinated Services County	435.515	59,374	-
Certified Mental Health Program	435.517	58,700	-
Birth to Three Initiative	435.550	89,084	-
IMD Regular Relocations	435.559	63,125	-
Basic County Allocation	435.561	1,986,196	-
IDP Emergency Funds	435.567	27,909	-
IMD Obra Relocations	435.571	31,587	-
Family Support	435.577	104,132	-
FPI NON-FED	435.600	25,568	-
Base County Allocation - State Match	435.681	273,536	-
Regional Crisis Grants	435.81075	138,043	-
MA Crisis Training - Nonfed	435.81079	1,260	-
CLTS Other - GPR	435.871	683,238	-
CLTS Autism Intensive	435.874	310,144	-
CLTS Other CWA Admin GPR	435.877	46,896	-
IM REG PILOT Second 6MTHS	435.880	52,389	-
Aging & Dis Resource Ctr	435.560100	1,475,287	-
ADRC MFP-NH Relocation	435.560065	52,894	-
Benefit Specialist County	435.560320	28,215	-
EBS OCI Replacement	435.560327	7,780	-
Senior Community Svs Prog	435.560330	9,944	-
Title 3C-1 Cong Meal Prog	435.560350	185,412	-
Nutrition Revitalization	435.560351	334	-
Title 3C-2 Home Meals	435.560360	2,761	-
Elder Abuse Service	435.560490	38,588	-
Total Wisconsin Department of Health Services		<u>7,950,394</u>	<u>-</u>

LA CROSSE COUNTY, WISCONSIN

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended December 31, 2015

Grantor Agency / Program Title	State ID Number	Expenditures	Payments to Subrecipients
STATE PROGRAMS (continued)			
Wisconsin Department of Children and Families			
AFDC Agency Incentive	437.238	\$ 153	\$ -
Food Stamp Agency Collections Incentive	437.267	27,594	-
MA Agency Incentive	437.267	11,241	-
Subtotal 437.267		<u>38,835</u>	<u>-</u>
Adam Walsh Foster/Adoptive Parent Fingerprinting	437.3324	2,856	-
CW PS Program Payments YR 1	437.3341	47,743	-
CW PS Program Payments YR 2	437.3342	73,718	-
CW Foster Parent Competency Based T-Reporting Line	437.3396	9,555	-
Basic County Allocation	437.3561	759,435	-
Basic County Allocation Overmatch	437.3681	133,153	-
CS State GPR Funding/PR Funding Allocation	437.7502	139,544	-
Total Wisconsin Department of Children and Families		<u>1,204,992</u>	<u>-</u>
Wisconsin Department of Justice			
Treatment and Alternatives and Diversions	455.271	147,268	-
Crime Victim and Witness Assistance Surcharge	455.532	109,789	-
Total Wisconsin Department of Justice		<u>257,057</u>	<u>-</u>
Wisconsin Department of Military Affairs			
Emergency Planning Grant	465.337	27,665	-
Emergency Government Response Equipment	465.367	8,198	-
Total Wisconsin Department of Military Affairs		<u>35,863</u>	<u>-</u>
Wisconsin Department of Veteran Affairs			
County Veterans Service Officer	485.001	13,000	-
Wisconsin Department of Administration			
Land Information Grant	505.166	1,000	-
Low Income Home Energy Assistance Program	505.371	70,216	-
Edward Byrne Memorial State and Local Law Enforcement Assistance Program	505.631	16,035	-
Total Wisconsin Department of Administration		<u>87,251</u>	<u>-</u>
TOTAL STATE PROGRAMS		<u>\$ 11,622,123</u>	<u>\$ -</u>

LA CROSSE COUNTY

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS For the Year Ended December 31, 2015

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal and state awards (the “schedule”) includes the federal and state award activity of La Crosse County under programs of the federal and state government for the year ended December 31, 2015. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the *State Single Audit Guidelines*. Because the schedule presents only a selected portion of the operations of La Crosse County, it is not intended to and does not present the financial position, changes in net position or cash flows of La Crosse County.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedule are reported on the accrual or modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

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

NOTE 3 – CARS/CORE REPORT DATES

The Schedule of Expenditures of Federal and State Awards includes adjustments through the Community Aids Reporting System (CARS) reports dated May 1, 2016 and the CORE reports for December 2015.

NOTE 4 – INDIRECT COST RATE

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

LA CROSSE COUNTY

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS For the Year Ended December 31, 2015

NOTE 5 – PASS-THROUGH AGENCIES

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

DOA	Wisconsin Department of Administration
DHS	Wisconsin Department of Health Services
DOT	Wisconsin Department of Transportation
DMA	Wisconsin Department of Military Affairs
DNR	Wisconsin Department of Natural Resources
WTC	Western Technical College
MN DOT	Minnesota Department of Transportation
DPI	Wisconsin Department of Public Instruction
DCF	Wisconsin Department of Children and Families
GWAAR	Greater Wisconsin Agency on Aging Resources

LA CROSSE COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2015

SECTION I – SUMMARY OF AUDITORS’ RESULTS

FINANCIAL STATEMENTS

Type of auditors’ report issued: *unmodified*

Internal control over financial reporting:

- > Material weakness(es) identified? yes X no
- > Significant deficiency(ies) identified? yes X none reported

Noncompliance material to financial statements noted?

 yes X no

FEDERAL OR STATE AWARDS

Internal control over major programs:

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

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 516(a) of the Uniform Guidance?

 X yes no

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

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

LA CROSSE COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2015

SECTION I – SUMMARY OF AUDITORS’ RESULTS (cont.)

FEDERAL OR STATE AWARDS (cont.)

Identification of major federal programs:

<u>CFDA Number</u>	<u>Name of Federal Program</u>
10.561	State Administration Matching Grants for the Supplemental Nutrition Assistance Program
93.558	Block Grants for Temporary Assistance for Needy Families
93.563	Child Support Enforcement
93.667	Social Services Block Grant

Identification of major state programs:

<u>State Number</u>	<u>Name of State Program</u>
115.150	County Staff and Support
435.283	IMAA State Share
435.284	IMAA Federal Share
435.561	Basic County Allocation
435.681	Base County Allocation – State Match
437.3561	Basic County Allocation
437.3681	Basic County Allocation Overmatch
437.7502	CS State GPR Funding/PR Funding Allocation

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

No findings were reported.

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

FINDING 2015-001

State Grantor: Wisconsin Department of Children and Families (DCF) General Requirements

Criteria: Program requirements as identified in the *State Single Audit Guidelines Department of Children and Family Services General Requirements* identify specific tests that auditors should perform related to the Random Moment Sampling (RMS) system. Those procedures include verifying documentation supporting the RMS responses provided by the County.

Condition/Context: Two out of the twenty-four items tested did not have supporting documentation consistent with the reported program activity. The sample was not a statistically valid sample.

Cause: Unknown

LA CROSSE COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2015

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

FINDING 2015-001 (cont.)

Effect: The caseworker could be working on a different program than what the RMS sample states and could result in an inaccurate distribution of expenditures to programs for financial reporting to the state.

Questioned Costs: None noted

Recommendation: We recommend the County establish controls, such as internal review procedures, to ensure that RMS responses are consistent with supporting documentation.

Management's Response: In the fall of 2016, the RMS Form and Instructions were distributed to the Program Manager and Program Supervisors to review. After reviewing these materials, internal training materials will be developed and staff trainings will be held to confirm that staff understand the RMS system requirements and the related supporting documentation that is needed to be in compliance with these requirements. The Human Services department is also planning on incorporating an internal review process to test monthly samples of RMS responses to ensure supporting documentation is consistent with the RMS responses reported by our staff. The results of the monthly internal review will be shared with the Program Supervisors and Program Manager to verify compliance and to identify if additional follow-up or training with staff is needed.

FINDING 2015-002

Program CFDA Number and Title:	93.563 Child Support Enforcement
Federal Grantor:	U.S. Department of Health and Human Services
Pass-Through Agency:	Wisconsin Department of Children and Families
Program State Number and Title:	437.7502 CS State GPR Funding/PR Funding Allocation
State Grantor:	Wisconsin Department of Children and Families

Criteria: To ensure internal control over disbursements there should be an independent review and approval of all disbursements made. The review and approval should be documented within the financial reporting system, or directly on the disbursement.

Condition/Context: One of the forty disbursements tested for the Child Support program did not contain proper review and approval. The sample was not a statistically valid sample.

Cause: Unknown

Effect: Lack of effective internal controls in the disbursements function could result in unallowable costs charged to the program.

LA CROSSE COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2015

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

FINDING 2015-002 (cont.)

Questioned Costs: None noted

Recommendation: The County should review its control procedures to ensure that all disbursements are being reviewed and approved prior to payment.

Management's Response: The finance department has reviewed this finding and the County's procedures over internal controls. This appears to be an isolated incident. To confirm this, the finance department will continue to conduct samples of disbursements to ensure that 2016 disbursements are properly reviewed and approved. The County is also implementing a new accounting and payroll system that will require proper approvals before an invoice and payroll can be paid. The new accounting system will be implemented in 2016 and the new payroll system will be implemented in 2017.

LA CROSSE COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2015

SECTION IV – OTHER ISSUES

1. Does the auditor's report or the notes to the financial statements include disclosure with regard to substantial doubt as to the auditee's ability to continue as a going concern?

_____	yes	_____	X	no
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2. Does the audit report show audit issues (i.e., material non-compliance, non-material non-compliance, questioned costs, material weakness, significant deficiency, management letter comment, excess revenue or excess reserve) related to grants/contracts with funding agencies that require audits to be in accordance with the *State Single Audit Guidelines*:

Department of Agriculture, Trade and Consumer Protection	_____	yes	_____	x	no
Department of Safety and Professional Services	_____	yes	_____	x	no
Department of Natural Resources	_____	yes	_____	x	no
Department of Transportation	_____	yes	_____	x	no
Department of Corrections	_____	yes	_____	x	no
Department of Health Services	_____	yes	_____	x	no
Department of Children and Families	_____	x	yes	_____	no
Department of Justice	_____	yes	_____	x	no
Department of Military Affairs	_____	yes	_____	x	no
Department of Veteran Affairs	_____	yes	_____	x	no
Department of Administration	_____	yes	_____	x	no

3. Was a Management Letter or other document conveying audit comments issued as a result of this audit?

_____	X	yes	_____	no
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4. Name and signature of partner

	
Heather S. Acker, Partner	

5. Date of report

September 27, 2016
