

La Crosse County

Report on Federal and State Awards

December 31, 2020

La Crosse County

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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***

To the County Board of Supervisors of
La Crosse County

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 (the County), as of and for the year ended December 31, 2020, 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 24, 2021. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statements of the discretely presented component unit, the Mississippi Valley Health Services (MVHS), were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with the Mississippi Valley Health Services (MVHS).

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Baker Tilly US, LLP

Madison, Wisconsin
June 24, 2021

**Independent Auditors' 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***

To the County Board of Supervisors of
La Crosse County

Report on Compliance for Each Major Federal and Major State Program

We have audited La Crosse County's (the County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the *State Single Audit Guidelines* that could have a direct and material effect on each of the County's major federal and major state programs for the year ended December 31, 2020. The County's major federal and major state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors' Responsibility

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

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

Opinion on Each Major Federal and Major State Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and major state programs for the year ended December 31, 2020.

Report on Internal Control Over Compliance

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

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. 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.

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, 2020, 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 24, 2021, 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 US, LLP
Madison, Wisconsin
August 17, 2021

La Crosse County

Schedule of Expenditures of Federal and State Awards
Year Ended December 31, 2020

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					
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	DHS	154710, 154746, 154760	\$ 503,219	\$ -
SNAP Cluster					
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	DHS	61, 284, 286, 154661	<u>1,103,057</u>	<u>640,376</u>
Total SNAP Cluster				<u>1,103,057</u>	<u>640,376</u>
Farm to School Grant Program	10.575	N/A	CN-F2S-IMP-19-WI-1	<u>40,147</u>	<u>21,139</u>
Total U.S. Department of Agriculture				<u>1,646,423</u>	<u>661,515</u>
U.S. Department of Housing and Urban Development					
CDBG - Entitlement Grants Cluster					
Community Development Block Grants/Entitlement Grants	14.218	City of La Crosse	B20MC550004	<u>8,333</u>	<u>-</u>
Total CDBG - Entitlement Grants Cluster				<u>8,333</u>	<u>-</u>
Community Development Block Grant/State's Program	14.228	DOA	HSG 18-06, HSG 20-06	1,503,029	-
Community Development Block Grant/State's Program	14.228	DOA	H 14-15-06 EAP	<u>488,268</u>	<u>-</u>
Subtotal				<u>1,991,297</u>	<u>-</u>
Total U.S. Department of Housing and Urban Development				<u>1,999,630</u>	<u>-</u>
U.S. Department of the Interior					
Historic Preservation Fund Grants-In-Aid	15.904	DOA	WI-19-10020	<u>5,000</u>	<u>-</u>
Total U.S. Department of the Interior				<u>5,000</u>	<u>-</u>
U.S. Department of Justice					
COVID 19 Coronavirus Emergency Supplemental Funding Program	16.034	DOJ	2020-VD-BX-0864	26,456	-
Drug Court Discretionary Grant Program	16.585	DOJ	2017-DC-BX-0008	56,540	-
Public Safety Partnership and Community Policing Grants	16.710	DOJ	2015HPWX0006	10,508	1,332
Public Safety Partnership and Community Policing Grants	16.710	DOJ	2016AMWX0023	<u>5,680</u>	<u>3,028</u>
Subtotal				<u>16,188</u>	<u>4,360</u>
Edward Byrne Memorial Justice Assistance Grant Program	16.738	DOJ	2017/2018-DJ-02-16002	64,907	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	DOJ	2018-DJ-01-15708	39,208	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	DOJ	2019-H3676-WI-DJ	<u>6,029</u>	<u>-</u>
Subtotal				<u>110,144</u>	<u>-</u>
Second Chance Act Reentry Initiative	16.812	DOJ	2017-RW-BX-0004	<u>170,419</u>	<u>-</u>
Total U.S. Department of Justice				<u>379,747</u>	<u>4,360</u>

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

La Crosse County

Schedule of Expenditures of Federal and State Awards
 Year Ended December 31, 2020

Grantor Agency / Program Title	Federal CFDA Number	Pass- Through Agency	Pass- Through Agency ID	Expenditures	Payments to Subrecipients
Federal Programs (cont.)					
U.S. Department of Transportation					
Highway Planning and Construction Cluster					
Highway Planning and Construction - Transportation Planning Grant	20.205	DOT	2020 UPWP, LAPC 2019	\$ 238,259	\$ -
Highway Planning and Construction - Consolidated Planning Grant	20.205	MN DOT	1035525	38,067	-
Highway Planning and Construction - Transportation Planning Grant w/ La Crescent	20.205	MN DOT	1035505	11,000	-
Highway Planning and Construction - FHWA - Federal Lands Access Program (FLAP)	20.205	DOT	5085-00-00/70	3,590,598	-
Highway Planning and Construction - Safe Routes to Schools	20.205	DOT	1009-00-67/73, 1009-01-03/04	<u>16,756</u>	-
Total Highway Planning and Construction Cluster				<u>3,894,680</u>	-
COVID-19 Federal Formula Grant Program for Rural Areas	20.509	DOT	20057-PT-021-0100	170,307	-
Federal Formula Grant Program for Rural Areas	20.509	DOT	20057-PT-021-0100	<u>213,635</u>	-
Subtotal				<u>383,942</u>	-
Highway Safety Cluster					
State and Community Highway Safety	20.600	Campbell	FG-2020-Town of - 0532	2,265	-
National Priority Safety Programs - Child Passenger Safety Car Seat	20.616	DOT	3950980-25-37	<u>1,673</u>	-
Total Highway Safety Cluster				<u>3,938</u>	-
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	DMA	2020-HMEP-GPR-02-11831	<u>10,000</u>	-
Total U.S. Department of Transportation				<u>4,292,560</u>	-
U.S. Department of Treasury					
COVID-19 Coronavirus Relief Fund	21.019	DHS	155803, 155804, 155805	1,498,615	-
COVID-19 Coronavirus Relief Fund	21.019	DOA	RTR	2,185,907	-
COVID-19 Coronavirus Relief Fund - Wisconsin CARES Act	21.019	DHS	R2-50, R2-100, NH CAPP	<u>200,183</u>	-
Subtotal				<u>3,884,705</u>	-
Total U.S. Department of Treasury				<u>3,884,705</u>	-
U.S. Environmental Protection Agency					
State Indoor Radon Grants	66.032	DHS	150321	<u>5,920</u>	-
Total U.S. Environmental Protection Agency				<u>5,920</u>	-
U.S. Department of Education					
Special Education-Grants for Infants and Families	84.181	DHS	550	<u>94,568</u>	<u>82,367</u>
Total U.S. Department of Education				<u>94,568</u>	<u>82,367</u>

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

La Crosse County

Schedule of Expenditures of Federal and State Awards
 Year Ended December 31, 2020

Grantor Agency / Program Title	Federal CFDA Number	Pass- Through Agency	Pass- Through Agency ID	Expenditures	Payments to Subrecipients
Federal Programs (cont.)					
U.S. Election Assistance Commission					
COVID -19 2018 HAVA Election Security Grants	90.404	WEC	WI20101 CARES	\$ 9,846	\$ -
Total U.S. Election Assistance Commission				<u>9,846</u>	<u>-</u>
U. S. Department of Health and Human Services					
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043	GWAAR	560510	4,330	-
COVID-19 Special Program for the Aging, Title IV, and Title II, Discretionary Projects	93.048	GWAAR	560200	11,772	-
Aging Cluster					
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	GWAAR	560340	71,773	-
COVID-19 Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	GWAAR	560240	55,744	-
Subtotal				<u>127,517</u>	<u>-</u>
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	GWAAR	560350, 560360	263,244	-
COVID-19 Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	GWAAR	560359	204,099	-
Subtotal				<u>467,343</u>	<u>-</u>
Nutrition Services Incentive Program	93.053	GWAAR	560422	49,507	-
Total Aging Cluster				<u>644,367</u>	<u>-</u>
National Family Caregiver Support, Title III, Part E	93.052	GWAAR	560520	50,816	-
COVID-19 National Family Caregiver Support, Title III, Part E	93.052	GWAAR	560220	29,197	-
Subtotal				<u>80,013</u>	<u>-</u>
Public Health Emergency Preparedness	93.069	DHS	155015, 155050	62,520	-
Public Health Emergency Preparedness	93.069	DHS	NU90TP922055	3,152	-
Subtotal				<u>65,672</u>	<u>-</u>
Environmental Public Health and Emergency Response	93.070	N/A	N/A	103,982	25,000
Medicare Enrollment Assistance Program	93.071	GWAAR	560620	10,066	-
Injury Prevention and Control Research and State and Community Based Programs	93.136	DHS	150216, 150215	25,376	-
Injury Prevention and Control Research and State and Community Based Programs	93.136	DOJ	2020-PD-01-15799	11,940	-
Subtotal				<u>37,316</u>	<u>-</u>
Immunization Cooperative Agreements	93.268	DHS	155020	14,808	-
Drug-Free Communities Support Program Grants	93.276	DHS	2H79SP020924-10	23,080	-
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	DHS	155806	762	-
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	DHS	155802	3,353	-
Subtotal				<u>4,115</u>	<u>-</u>
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response - HPP Opioid	93.354	DHS	NU90TP921984	743	-
COVID-19 Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response - DPH PHEP	93.354	DHS	155801	1,633	-
Subtotal				<u>2,376</u>	<u>-</u>

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

La Crosse County

Schedule of Expenditures of Federal and State Awards
Year Ended December 31, 2020

Grantor Agency / Program Title	Federal CFDA Number	Pass- Through Agency	Pass- Through Agency ID	Expenditures	Payments to Subrecipients
Federal Programs (cont.)					
U. S. Department of Health and Human Services (cont.)					
State Health Insurance Assistance Program	93.324	DHS	560432	\$ 5,900	\$ -
Promoting Safe and Stable Families	93.556	DCF	3306	57,103	-
Temporary Assistance for Needy Families	93.558	DHS	561, 3632	409,550	-
Child Support Enforcement	93.563	DCF	7332, 7332F, 7332R, 7477,	879,843	-
Low-Income Home Energy Assistance	93.568	DOA	7482, 7506, 7560, 7618 G-19B1WILIEA	123,144	-
CCDF Cluster					
Child Care and Development Block Grant	93.575	DCF	0831, 840, 852	617,682	269,510
Child Care and Development Block Grant	93.575	DCF	0831 (2019)	23,072	23,072
Total CCDF Cluster				<u>640,754</u>	<u>292,582</u>
Head Start Cluster					
Head Start	93.600	DCF	N/A	20,105	-
Total Head Start Cluster				<u>20,105</u>	<u>-</u>
Adoption Incentive Payments	93.603	DCF	3394	3,750	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	DCF	3561, 3681, 3413	107,490	-
Foster Care - Title IV-E	93.658	DCF	3561, 3681, 3413, 3604, 3396, 3564, 3554, 3619	1,447,777	-
COVID-19 Foster Care - Title IV-E	93.658	DCF	3619	88,709	-
Subtotal				<u>1,536,486</u>	<u>-</u>
Adoption Assistance	93.659	DCF	3574, 3584	27,402	-
Social Services Block Grant	93.667	DHS	561	342,926	-
Children's Health Insurance Program	93.767	DHS	284, 286	163,893	99,718
Medicare Hospital Insurance	93.773	DHS	75	8,977	-
Medicaid Cluster					
Medical Assistance Program	93.778	DHS	62, 878, 881, 81078, 560152, 560155, 284, 286	2,863,190	1,262,004
Medical Assistance Program	93.778	DHS	531287, 872, 875	2,578,228	-
Medical Assistance Program-WIMCR	93.778	DHS	N/A	535,066	18,249
Medical Assistance Program-Enhanced Funds	93.778	DHS	N/A	413,965	251,873
Medical Assistance Program-RMS	93.778	DHS	N/A	164,890	100,325
Total Medicaid Cluster				<u>6,555,339</u>	<u>1,632,451</u>
Opioid STR	93.788	DHS	533259, 531287	197,619	-
Hospital Preparedness Program (HPP) Ebola Preparedness and Response Activities	93.817	DHS	6 U3REP150530-001-02	5,971	-
National Bioterrorism Hospital Preparedness Program	93.889	DHS	U3REP190586, NU90TP921893	142,984	-
HIV Prevention Activities Health Department Based	93.940	DHS	155957	5,931	-

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

La Crosse County

Schedule of Expenditures of Federal and State Awards
Year Ended December 31, 2020

Grantor Agency / Program Title	Federal CFDA Number	Pass- Through Agency	Pass- Through Agency ID	Expenditures	Payments to Subrecipients
Federal Programs (cont.)					
U. S. Department of Health and Human Services (cont.)					
Block Grants for Community Mental Health Services	93.958	DHS	515, 569, 533277	\$ 245,439	\$ -
COVID-19 Block Grants for Community Mental Health Services	93.958	DHS	533283	<u>17,216</u>	<u>-</u>
Subtotal				262,655	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	DHS	515, 545, 546, 570, 533165	293,997	53,753
Preventive Health and Health Services Block Grant	93.991	DHS	159220	11,542	-
Maternal and Child Health Services Block Grant to the States	93.994	DHS	159320	<u>38,014</u>	<u>-</u>
Total U.S. Department of Health and Human Services				<u>12,843,272</u>	<u>2,103,504</u>
U. S. Department of Homeland Security					
Disaster Assistance - Public Assistance (Presidentially Declared Disasters)	97.036	DMA	PA-05-WI-4343-PW-00098	157,473	-
Disaster Assistance - Public Assistance (Presidentially Declared Disasters)	97.036	DMA	PA-05-WI-4459-PW-00336	20,189	-
Disaster Assistance - Public Assistance (Presidentially Declared Disasters)	97.036	DMA	FHWA Site # WI-18-141	6,947	-
Disaster Assistance - Public Assistance (Presidentially Declared Disasters)	97.036	DMA	FHWA Site # WI-18-143	10,969	-
Disaster Assistance - Public Assistance (Presidentially Declared Disasters)	97.036	DMA	FHWA Site # WI-18-140	31,044	-
Disaster Assistance - Public Assistance (Presidentially Declared Disasters)	97.036	DMA	FHWA Site # WI-18-142	<u>172,575</u>	<u>-</u>
Subtotal				399,197	-
Emergency Management Performance Grants	97.042	DMA	2020-EMPG-01-11638	52,196	-
COVID-19 Emergency Management Performance Grants	97.042	DMA	EMPG-S-WI-2020-C8332	<u>5,930</u>	<u>-</u>
Subtotal				58,126	-
Homeland Security Grant Program	97.067	DMA	19-HSW-02A-011848	22,500	-
Homeland Security Grant Program	97.067	DMA	19-HSW-02A-011828	44,723	-
Homeland Security Grant Program	97.067	DMA	19-HSW-02A-011935	15,000	-
Homeland Security Grant Program	97.067	DMA	19-HSW-02A-011849	5,165	-
Homeland Security Grant Program	97.067	DMA	19-HSW-02A-011976	20,833	-
Homeland Security Grant Program	97.067	DMA	2020-HSW-02A-12287	19,990	-
Homeland Security Grant Program	97.067	DMA	2018-HSW-02A-12331	<u>2,802</u>	<u>-</u>
Subtotal				131,013	-
Total U.S. Department of Homeland Security				<u>588,336</u>	<u>-</u>
Total Federal programs				<u>\$ 25,750,007</u>	<u>\$ 2,851,746</u>

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

La Crosse County

Schedule of Expenditures of Federal and State Awards
Year Ended December 31, 2020

Grantor Agency / Program Title	State ID Number	Expenditures	Payments to Subrecipients
State Programs			
Wisconsin Department of Agriculture, Trade and Consumer Protection			
Clean Sweep Household Hazardous Waste Program	115.040	\$ 66,420	\$ -
County Staff and Support	115.150	155,386	-
Land and Water Resource Management	115.400	<u>69,053</u>	<u>-</u>
Total Wisconsin Department of Agriculture, Trade, and Consumer Protection		<u>290,859</u>	<u>-</u>
Wisconsin Department of Natural Resources			
Recreational Aids - Snowmobile Trail and Area	370.485	82,012	-
Recreational Aids - Snowmobile Trail and Area	370.569	9,628	-
Wildlife Damage Claims and Abatement	370.553	<u>14,256</u>	<u>-</u>
Total Wisconsin Department of Natural Resources		<u>105,896</u>	<u>-</u>
Wisconsin Department of Transportation			
Elderly and Handicapped County Aids	395.101	251,373	-
Public Transit Assistance Program (PTAP)	395.117	42,217	-
Transportation Planning Grant	395.202	<u>10,540</u>	<u>-</u>
Total Wisconsin Department of Transportation		<u>304,130</u>	<u>-</u>

See notes to the schedule of federal and state awards

La Crosse County

Schedule of Expenditures of Federal and State Awards
Year Ended December 31, 2020

Grantor Agency / Program Title	State ID Number	Expenditures	Payments to Subrecipients
State Programs (cont.)			
Wisconsin Department of Health Services			
E : PH EMERGENCY QUARANTINE	435.105000	\$ 52,120	\$ -
Trauma Care System-RTACS	435.153311	15,641	-
WIC Farmers Market	435.154720	3,686	-
Comm Disease Ctrl & Prev	435.155800	5,126	-
HIV Prev PS & Linkages	435.155957	4,271	-
WWWP GPR EDU and MJA	435.157010	35,363	-
Cons Contracts CHHD LD	435.157720	10,026	-
TPCP WI Wins	435.181004	5,994	-
TPCP Community Intrvns	435.181010	94,266	-
IMAA State Share	435.283	1,240,299	754,647
IMAA Federal Share	435.284	15,656	9,526
IM FSET GPR MA AMOUNTS	435.285	45,053	27,412
IM FSET FED MA Amounts	435.286	225	137
APS-Adult Protective Services	435.312	62,953	-
Children's COP	435.377	439,732	-
Alzheimers Family Support	435.381	29,603	-
Coordinated Services Team Initiative	435.515	50,586	-
Community Mental Health	435.516	343,078	23,441
Birth to Three Initiative	435.550	117,897	79,138
B3 INNOVATION GRANT	435.553	69,148	36,023
ADRC MFP-NH Relocation	435.560065	14,508	-
Aging & Dis Resource Ctr	435.560100	671,793	-
ADRC Dementia Care Proj	435.560158	75,991	-
Benefit Specialist County	435.560320	28,215	-
ADRC SPAP EBS	435.560328	5,269	-
Senior Community Svs Prog	435.560330	9,944	-
Title 3C-1 Cong Meal Prog	435.560350	19,715	-
Title 3C-2 Home Meals	435.560360	12,418	-
Elder Abuse Service	435.560490	38,588	-

See notes to the schedule of federal and state awards

La Crosse County

Schedule of Expenditures of Federal and State Awards
Year Ended December 31, 2020

Grantor Agency / Program Title	State ID Number	Expenditures	Payments to Subrecipients
State Programs (cont.)			
Wisconsin Department of Health Services (cont.)			
Basic County Allocation	435.561	\$ 1,965,843	\$ -
FPI Non-Fed	435.600	67,060	40,802
STATE/COUNTY MATCH	435.681	273,464	-
Regional Crisis Grants	435.81075	131,909	9,028
Medical Assistance Crisis Training - Non-Federal	435.81079	1,762	47
CLTS Autism GPR	435.871000	672,709	-
CLTS Other CWA Admin GPR	435.874000	106,689	-
CLTS WAIVER CWA ADMIN GPR	435.877	189,401	-
CLTS GRANDFATHER ADMN GPR	435.880	17,320	-
IMD RI Incentive Payment	435.955	<u>259,504</u>	<u>259,504</u>
Total Wisconsin Department of Health Services		<u>7,202,825</u>	<u>1,239,705</u>
Wisconsin Department of Children and Families			
Food Stamp Agency Incentives	437.0965	48,501	7,362
Food Stamp Agency Incentives	437.0965	<u>56,564</u>	<u>56,564</u>
Subtotal		<u>105,065</u>	<u>63,926</u>
AFDC Agency Incentives	437.0975	101	54
AFDC Agency Incentives	437.0975	<u>18</u>	<u>18</u>
Subtotal		<u>119</u>	<u>72</u>
Medicaid Agency Incentives	437.0980	35,421	3,580
Medicaid Agency Incentives	437.0980	<u>45,896</u>	<u>45,896</u>
Subtotal		<u>81,317</u>	<u>49,476</u>

See notes to the schedule of federal and state awards

La Crosse County

Schedule of Expenditures of Federal and State Awards
Year Ended December 31, 2020

Grantor Agency / Program Title	State ID Number	Expenditures	Payments to Subrecipients
State Programs (cont.)			
Wisconsin Department of Children and Families (cont.)			
CW Kinship Care Program - Benefits	437.3377	\$ 342,797	\$ -
CW Kinship Care Program - Assessment	437.3380	37,545	-
Youth Justice Innovation Grants	437.3407	50,000	-
JJ Community Intervention Program	437.3410	66,211	-
JJ AODA	437.3411	23,544	-
JJ Youth Aids	437.3413	1,097,216	-
CW Children and Families Allocation	437.3561	1,259,588	-
CW Children & Families Allocations	437.3681	101,775	-
Out-of-Home Care Placements for Sex Trafficked Youth	437.3720	285,265	-
CW WiSACWIS Annual Operation Maintenance Fee	437.3935	(13,100)	-
PDS Partnership Fees	437.3940	(5,310)	-
CS Additional Funding	437.7335	10,752	-
CS State GPR/PR Funding Allocation	437.7502	129,534	-
CS Medical Support GPR Earned	437.7606	3,970	-
Total Wisconsin Department of Children and Families		<u>3,576,288</u>	<u>113,474</u>
Wisconsin Department of Justice			
Treatment and Alternatives and Diversions	455.271	156,885	-
Law Enforcement Drug Trafficking Response (Project Intercept)	455.508	44,806	900
Victim and Witness Assistance Program	455.532	69,452	-
Total Wisconsin Department of Justice		<u>271,143</u>	<u>900</u>

See notes to the schedule of federal and state awards

La Crosse County

Schedule of Expenditures of Federal and State Awards
Year Ended December 31, 2020

Grantor Agency / Program Title	State ID Number	Expenditures	Payments to Subrecipients
State Programs (cont.)			
Wisconsin Department of Military Affairs			
Public Safety - Emergency Government Disaster Assistance	465.305	\$ 55,008	\$ -
Emergency Government Response Equipment	465.308	4,890	-
Mobile Field Forces- Gas Masks	465.312	12,398	-
Emergency Planning Grant	465.337	<u>22,973</u>	<u>-</u>
Total Wisconsin Department of Military Affairs		<u>95,269</u>	<u>-</u>
Wisconsin Department of Veteran Affairs			
County Veterans Service Officer	485.001	<u>13,000</u>	<u>-</u>
Total Wisconsin Department of Veteran Affairs		<u>13,000</u>	<u>-</u>
Wisconsin Department of Administration			
Land Information Grant	505.166	89,050	-
Low Income Home Energy Assistance Program	505.371	<u>67,490</u>	<u>-</u>
Total Wisconsin Department of Administration		<u>156,540</u>	<u>-</u>
Total State programs		<u>\$ 12,015,950</u>	<u>\$ 1,354,079</u>

See notes to the schedule of federal and state awards

La Crosse County

Notes to Schedule of Expenditures of Federal and State Awards
December 31, 2020

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, Wisconsin under programs of the federal and state government for the year ended December 31, 2020. 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.

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.

3. CARS/SPARC Report Dates

The Schedule of Expenditures of Federal and State Awards includes adjustments through the following Community Aids Reporting System (CARS) reports dated May 1, 2021 and System for Payments and Reports of Contracts (SPARC) reports for December 2020.

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
December 31, 2020

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
DMA	Wisconsin Department of Military Affairs
DOT	Wisconsin Department of Transportation
MN DOT	Minnesota Department of Transportation
DCF	Wisconsin Department of Children and Families
DOJ	Wisconsin Department of Justice
City of La Crosse	City of La Crosse, Wisconsin
Campbell	Town of Campbell, Wisconsin
WEC	Wisconsin Elections Commission
GWAAR	Greater Wisconsin Agency on Aging Resources

La Crosse County

Schedule of Findings and Questioned Costs
December 31, 2020

Section I – Summary of Auditors’ Results

Financial Statements

Type of auditors’ report issued on whether the financial statements audited were prepared in accordance with GAAP: *unmodified*

Internal control over financial reporting:

Material weakness(es) identified? yes no

Significant deficiency(ies) identified? yes none reported

Noncompliance material to financial statements noted? yes no

Federal or State Awards

Internal control over major programs:

	<u>Federal Programs</u>		<u>State Programs</u>	
Material weakness(es) identified?	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no
Significant deficiencies identified that are not considered to be material weakness(es)?	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> none reported	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> none reported

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

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

	<u>Federal Programs</u>		<u>State Programs</u>	
Auditee qualified as low-risk auditee?	<input checked="" type="checkbox"/> yes	<input type="checkbox"/> no	<input checked="" type="checkbox"/> yes	<input type="checkbox"/> no

	<u>Federal</u>	<u>State</u>	
		<u>DHS</u>	<u>All Others</u>
Dollar threshold used to distinguish between type A and type B programs:	\$ 772,500	\$ 598,190	\$ 250,000

La Crosse County

Schedule of Findings and Questioned Costs
December 31, 2020

Identification of major federal programs:

<u>CFDA Number</u>	<u>Name of Federal Program/Cluster</u>
10.561	Supplemental Nutrition Assistance Program (SNAP) Cluster
21.019	COVID-19 Coronavirus Relief Fund
93.563	Child Support Enforcement

Identification of major state programs:

<u>State Number</u>	<u>Name of State Program</u>
435.561	Basic County Allocation
435.681	State/County Match
437.3561	CW Children and Families Allocation
437.372	Out-Of-Home Care Placements for Sex Trafficked Youth
115.150	County Staff and Support
115.400	Land and Water Resource Management

Section II – Financial Statement Findings Required to be Reported in Accordance with *Government Auditing Standards*

No findings were reported.

Section III – Federal and State Awards Findings and Questioned Costs

No findings were reported.

La Crosse County

Schedule of Findings and Questioned Costs
December 31, 2020

Section IV – Other Issues

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

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 Natural Resources

_____ yes X no

Department of Transportation

_____ yes X no

Department of Health Services

_____ yes X no

Department of Children and Families

_____ yes X 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

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

_____ yes X no

Name and signature of partner



Andrea Jansen, CPA, CFE, Partner

Date of report

August 17, 2021