

La Crosse County

Report on Federal and State Awards

December 31, 2022

La Crosse County

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**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 Honorable Board of County Supervisors of
La Crosse County

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 (*Government Auditing Standards*), 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 (the County) as of and for the year ended December 31, 2022 and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 22, 2023. The financial statements of the discretely presented component unit, 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 MVHS.

Report on 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) as a basis for designing 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 or significant deficiencies may exist that were not identified.

Report on 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 financial statements. 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 22, 2023

**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 Honorable Board of County Supervisors of
La Crosse County

Report on Compliance for Each Major Federal and Major State Program

Opinion on Each Major Federal and Major State Program

We have audited La Crosse County's (the County) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the *State Single Audit Guidelines* (the *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, 2022. 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.

In our opinion, the County complied, in all material respects, with the 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, 2022.

Basis for Opinion on Each Major Federal and Major State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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 *Guidelines*. Our responsibilities under those standards, the Uniform Guidance, and the *Guidelines* are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal and major state program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal and state programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and the *Guidelines* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal and major state program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and the *Guidelines*, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and the *Guidelines*, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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 *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 *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 the County as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated June 22, 2023, 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 *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 basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 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 22, 2023

La Crosse County

Schedule of Expenditures of Federal State Awards
Year Ended December 31, 2022

Grantor Agency / Program Title	Federal Assistance Listing Number	Pass-Through Agency Identifying Name	Pass-Through Agency Identifying Number	Federal Expenditures	Amounts Provided to Subrecipients
FEDERAL PROGRAMS					
U. S. Department of Agriculture					
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	DHS	154710, 154745, 154760	\$ 491,904	\$ -
SNAP Cluster					
COVID-19 State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	DHS	255	27,723	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	DHS	154661, 61, 250, 284	1,367,363	796,526
Total SNAP Cluster				1,395,086	796,526
Farm to School Grant Program	10.575	N/A	CN-F2S-IMP-19-WI-1	16,535	16,535
Total U.S. Department of Agriculture				1,903,525	813,061
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	25,753	-
Total CDBG - Entitlement Grants Cluster				25,753	-
COVID-19 Community Development Block Grant/State's Program	14.228	DOA	B-20-DW-55-0001	160,153	-
Community Development Block Grant/State's Program	14.228	DOA	HSG '20-06, HSG '22-06	1,262,430	-
Subtotal				1,422,583	-
Total U.S. Department of Housing and Urban Development				1,448,336	-
U.S. Department of Justice					
Improving Youth Supports Through Assessment	16.540	DOJ	2019/2020-JF-14-17117	23,590	-
State Criminal Alien Assistance Program Grant	16.606	N/A	N/A	13,160	-
Public Safety Partnership and Community Policing Grants	16.710	DOJ	15JCOPS-22-GG-01866-AHTF	3,166	3,166
Edward Byrne Memorial Justice Assistance Grant Program	16.738	DOJ	20-DJ-01-017070	39,208	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	DOJ	15PBJA-21-GG-01980-JAGX	7,079	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	DOJ	17/18-DJ-02-16002, 2019-DJ-02-17091	34,719	-
Subtotal				81,006	-
Second Chance Act Reentry Initiative	16.812	N/A	2017-RW-BX-0004	50,557	-
BJA FY 20 Body-Worn Camera Policy and Implementation Program	16.835	N/A	2020-BC-BX-0029	40,000	-
Total U.S. Department of Justice				211,479	3,166

See notes to schedule of expenditures of federal and state awards

La Crosse County

Schedule of Expenditures of Federal State Awards
Year Ended December 31, 2022

Grantor Agency / Program Title	Federal Assistance Listing Number	Pass-Through Agency Identifying Name	Pass-Through Agency Identifying Number	Federal Expenditures	Amounts Provided to Subrecipients
FEDERAL PROGRAMS					
U.S. Department of Transportation					
Highway Planning and Construction Cluster					
Highway Planning and Construction - Safe Routes to Schools	20.205	DOT	1009-00-73, 1009-01-03/04	\$ 53,237	\$ -
Highway Planning and Construction - Transportation Planning Grant	20.205	DOT	2022 UPWP PL 0096-22-77	172,367	-
Highway Planning and Construction - Consolidated Planning Grant	20.205	MN DOT	1048440	39,188	-
Highway Planning and Construction - Transportation Planning Grant w/ La Crescent	20.205	MN DOT	1048447	<u>11,000</u>	<u>-</u>
Total Highway Planning and Construction Cluster				<u>275,792</u>	<u>-</u>
Formula Grant Program for Rural Areas	20.509	DOT	22093-PT-021-0200, 20095-PT-021-0200	<u>373,416</u>	<u>-</u>
Federal Transit Cluster					
Bus and Bus Facilities Formula & Discretionary Programs - Low and No Emission Vehicles	20.526	DOT	21121-XX-042-0200	<u>32,008</u>	<u>-</u>
Total Federal Transit Cluster				<u>32,008</u>	<u>-</u>
Highway Safety Cluster					
State and Community Highway Safety	20.600	DOT	FG-2022-La CROSS-06020	4,545	-
State and Community Highway Safety	20.600	Town of Campbell	FG-2022-TOWN OF -05935	<u>3,730</u>	<u>-</u>
Total Highway Safety Cluster				<u>8,275</u>	<u>-</u>
Total U.S. Department of Transportation				<u>689,491</u>	<u>-</u>
U.S. Department of Treasury					
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	ARPA, ACA outreach, 155811	<u>439,350</u>	<u>-</u>
Total U.S. Department of Treasury				<u>439,350</u>	<u>-</u>
U.S. Department of Public Instruction					
COVID-19 Grants to States - Library Program	45.310	DPI	2022 - 327535 - DPI - ARPALSTA - 343	<u>52,464</u>	<u>-</u>
Total U.S. Department of Public Instruction				<u>52,464</u>	<u>-</u>
U.S. Environmental Protection Agency					
State Indoor Radon Grants	66.032	DHS	150321	5,920	-
Nonpoint Source Implementation Grants	66.460	DNR	TMD32000LY21	<u>197,273</u>	<u>-</u>
Total U.S. Environmental Protection Agency				<u>203,193</u>	<u>-</u>
U.S. Department of Education					
Special Education-Grants for Infants and Families	84.181	DHS	535000	6,480	-
Special Education-Grants for Infants and Families	84.181	DHS	550	<u>98,996</u>	<u>90,557</u>
Total U.S. Department of Education				<u>105,476</u>	<u>90,557</u>

See notes to schedule of expenditures of federal and state awards

La Crosse County

Schedule of Expenditures of Federal State Awards
Year Ended December 31, 2022

Grantor Agency / Program Title	Federal Assistance Listing Number	Pass-Through Agency Identifying Name	Pass-Through Agency Identifying Number	Federal Expenditures	Amounts Provided to Subrecipients
FEDERAL PROGRAMS					
U. S. Department of Health and Human Services					
Medical Reserve Corps Small Grant Program	93.008	DHS	6 HITEP 200045-01-01	\$ 1,327	\$ -
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043	GWAAR	560510, 560513	<u>9,243</u>	<u>-</u>
Aging Cluster					
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	GWAAR	560340, 560343	72,399	-
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	GWAAR	560355, 560360	227,959	-
COVID-19 Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	GWAAR	560361	<u>52,010</u>	<u>-</u>
Subtotal				<u>279,969</u>	<u>-</u>
Nutrition Services Incentive Program	93.053	GWAAR	560422	<u>49,110</u>	<u>-</u>
Total Aging Cluster				<u>401,478</u>	<u>-</u>
National Family Caregiver Support, Title III, Part E	93.052	GWAAR	560520, 560523	74,685	-
Public Health Emergency Preparedness	93.069	DHS	155015	95,918	-
Environmental Public Health and Emergency Response	93.070	N/A	N/A	43,620	-
Medicare Enrollment Assistance Program	93.071	DHS	560620	7,763	-
Guardianship Assistance	93.090	DCF	3456	47,793	-
Injury Prevention and Control Research and State and Community Based Programs	93.136	DHS	150216	112,535	-
Grants to States to Support Oral Health Workforce Activities	93.236	DHS	115004	17,891	-
Drug-Free Communities Support Program Grants	93.276	DHS	NU17CE010111	133,711	-
Immunization Cooperative Agreements	93.268	DHS	155020	25,136	-
Immunization Cooperative Agreements	93.268	DHS	155809	<u>35,637</u>	<u>-</u>
Subtotal				<u>60,773</u>	<u>-</u>
State Health Insurance Assistance Program	93.324	DHS	560432	6,892	-
Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	93.354	DHS	155801	18,018	-
Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	93.354	DHS	155812	<u>164,500</u>	<u>-</u>
Subtotal				<u>182,518</u>	<u>-</u>
COVID-19 Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution	93.498	N/A	N/A	56,164	-
Promoting Safe and Stable Families	93.556	DCF	3306, 3306C, 3642	82,551	20,523
Temporary Assistance for Needy Families	93.558	DHS	3632, 3645D, 561	296,253	-
Child Support Enforcement	93.563	DCF	7332F, 7332R, 7477, 7482, 7506, 7620, 7620F	801,974	-
Low-Income Home Energy Assistance	93.568	DOA	G-19B1WILIEA	114,614	-
CCDF Cluster					
Child Care and Development Block Grant	93.575	DCF	0831, 0840, 0852, 0856, 0875	629,972	300,692
Child Care and Development Block Grant	93.575	DCF	0875	<u>1,280</u>	<u>1,280</u>
Total CCDF Cluster				<u>631,252</u>	<u>301,972</u>
Head Start Cluster					
Head Start	93.600	DCF	N/A	<u>12,887</u>	<u>-</u>
Total Head Start Cluster				<u>12,887</u>	<u>-</u>

See notes to schedule of expenditures of federal and state awards

La Crosse County

Schedule of Expenditures of Federal State Awards
Year Ended December 31, 2022

Grantor Agency / Program Title	Federal Assistance Listing Number	Pass-Through Agency Identifying Name	Pass-Through Agency Identifying Number	Federal Expenditures	Amounts Provided to Subrecipients
FEDERAL PROGRAMS					
Stephanie Tubbs Jones Child Welfare Services Program	93.645	DCF	3413	\$ 85,569	\$ -
Foster Care - Title IV-E	93.658	DCF	3396, 3554, 3561, 3568, 3604, 3645, 3681	1,474,259	-
Adoption Assistance	93.659	DCF	3574	30,270	-
Social Services Block Grant	93.667	DHS	561	344,865	-
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	DCF	3621	2,828	-
Elder Abuse Prevention Interventions Program	93.747	DHS	560332, 560333	7,706	-
Children's Health Insurance Program	93.767	DHS	284	174,478	103,493
Medicaid Cluster					
Medical Assistance Program	93.778	DHS	75, 878, 81078, 62, 284	2,522,344	1,313,384
Medical Assistance Program	93.778	DHS	872	3,194,522	-
Medical Assistance Program	93.778	DHS	560152, 560155	767,639	-
Medical Assistance Program-WIMCR	93.778	DHS	N/A	497,206	-
Medical Assistance Program-Enhanced Funds	93.778	DHS	N/A	311,831	190,373
Medical Assistance Program-RMS	93.778	DHS	N/A	<u>258,343</u>	<u>157,718</u>
Total Medicaid Cluster				<u>7,551,885</u>	<u>1,661,475</u>
Opioid STR	93.788	DHS	531287	369,934	-
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898	DHS	157120	3,006	-
HIV Prevention Activities Health Department Based	93.940	DHS	155957	2,772	-
Block Grants for Community Mental Health Services	93.958	DHS	515, 569, 533144, 533287	227,519	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	DHS	570, 533291, 545, 546, 515, 533288, 533292, 533291	430,798	95,409
Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF)	93.991	DHS	159220	11,242	-
Maternal and Child Health Services Block Grant to the States	93.994	DHS	159320	<u>38,135</u>	<u>-</u>
Total U.S. Department of Health and Human Services				<u>13,947,108</u>	<u>2,182,872</u>
U. S. Department of Homeland Security					
Disaster Assistance - Public Assistance	97.036	DMA	PA-05-WI-4402-PW-00591	21,011	-
Disaster Assistance - Public Assistance	97.036	DMA	PA-05-Wi-4459-PW-00399	<u>11,505</u>	<u>-</u>
Subtotal				<u>32,516</u>	<u>-</u>
Emergency Management Performance Grant	97.042	DMA	2022-EMPG/EMPG-S-01/02-12515	99,616	-
Homeland Security Grant Program	97.067	DMA	2020-HSW-02A-12720	7,940	-
Homeland Security Grant Program	97.067	DMA	2021-HSW-02A-12721	2,471	-
Homeland Security Grant Program	97.067	DMA	2021-HSW-02A-12764	7,972	-
Homeland Security Grant Program	97.067	DMA	2021-HSW-02B-12793	7,451	-
Homeland Security Grant Program	97.067	DMA	2021-HSW-02A-12744	4,984	-
Homeland Security Grant Program	97.067	DMA	2021-HSW-02B-12903	867	-
Homeland Security Grant Program	97.067	DMA	2021-HSW-02B-12806	2,756	-
Homeland Security Grant Program	97.067	DMA	2022-HSW-02A-13022	<u>350</u>	<u>-</u>
Subtotal				<u>34,791</u>	<u>-</u>
Total U.S. Department of Homeland Security				<u>166,923</u>	<u>-</u>
TOTAL FEDERAL PROGRAMS				<u>\$ 19,167,345</u>	<u>\$ 3,089,656</u>

See notes to schedule of expenditures of federal and state awards

La Crosse County

Schedule of Expenditures of Federal and State Awards
For the Year Ended December 31, 2022

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	\$ 23,569	\$ -
County Staff and Support	115.150	182,584	-
Land and Water Resource Management	115.400	69,500	-
Total Wisconsin Department of Agriculture, Trade, and Consumer Protection		<u>275,653</u>	<u>-</u>
Wisconsin Department of Natural Resources			
County Conservation Aids	370.563	7,329	-
Recreational Aids - Snowmobile Trail and Area	370.575	50,791	-
Wildlife Damage Claims and Abatement	370.553	17,930	-
Recreational Aids - Snowmobile Trail and Area	370.574	204,805	-
Total Wisconsin Department of Natural Resources		<u>280,855</u>	<u>-</u>
Wisconsin Department of Transportation			
Specialized Transit County Operating Aids (Elderly & Disabled)	395.168	313,814	-
Tier C Transit Operating Aids (Rural)	395.17700	48,118	-
Transportation Planning Grant	395.202	9,992	-
Total Wisconsin Department of Transportation		<u>371,924</u>	<u>-</u>
Wisconsin Department of Health Services			
FPI NON-FED	435.000060	65,430	39,945
IM INCENTIVE	435.000254	25,121	10,393
IMAA STATE SHARE	435.000283	1,332,437	813,453
IMAA FEDERAL SHARE	435.000284	17,106	10,146
APS-ADULT PROTECTIVE SVCS	435.000312	62,953	-
CHILDREN'S COP	435.000377	439,732	-
ALZHEIMERS FAMILY SUPPORT	435.000381	33,587	-
COORDINATED SERVICES-CTY	435.000515	20,083	-
COMMUNITY MENTAL HEALTH	435.000516	343,078	56,572
ROOM/BOARD RSUD MCKINSEY	435.000548	64,582	-
BIRTH TO THREE INITIATIVE	435.000550	108,978	99,688
BASIC COUNTY ALLOCATION	435.000561	1,969,054	-
STATE/COUNTY MATCH	435.000681	273,464	-
CLTS WAIVER GPR	435.000871	2,135,011	-
CLTS WAIVER CWA ADMIN GPR	435.000877	295,446	-
REGIONAL CRISIS GRANTS	435.081075	115,017	-
MA CRISIS TRAINING-NONFED	435.081079	1,321	-
TUFTS TELEHEALTH	435.154711	2,980	-
WIC FARMERS MARKET	435.154720	5,412	-
COMM DISEASE CTRL & PREV	435.155800	7,700	-
HIV PREV PS & LINKAGES	435.155957	4,474	-
WWWP GPR EDU AND MJA	435.157010	55,530	-
CONS CONTRACTS CHHD LD	435.157720	10,389	-
TPCP WI WINS	435.181004	5,628	-
TPCP COMMUNITY INTRVNS	435.181010	93,111	-
ADRC BASE GPR REIMB	435.560100	770,865	-
ADRC EBS GPR REIMB	435.560320	28,215	-
ADRC EBS SPAP REIMB	435.560328	7,780	-
SENIOR COMMUNITY SVS PROG	435.560330	9,944	-
TITLE 3C1 CONG MEAL PROG	435.560355	100,102	-
TITLE 3C-2 HOME MEALS	435.560360	9,024	-
ELDER ABUSE SERVICE	435.560490	38,588	-
Total Wisconsin Department of Health Services		<u>8,452,142</u>	<u>1,030,197</u>
Wisconsin Department of Children and Families			
Food Stamp Agency Incentives	437.0965	36,173	2,482
Food Stamp Agency Incentives	437.0965	50,324	50,324
Subtotal		<u>86,497</u>	<u>52,806</u>
AFDC Agency Incentives	437.0975	45	19
AFDC Agency Incentives	437.0975	20	20
Subtotal		<u>65</u>	<u>39</u>

See notes to schedule of expenditures of federal and state awards

La Crosse County

Schedule of Expenditures of Federal and State Awards
For the Year Ended December 31, 2022

Grantor Agency / Program Title	State ID Number	Expenditures	Payments to Subrecipients
STATE PROGRAMS			
Medicaid Agency Incentives	437.0980	\$ 38,083	\$ 4,108
Medicaid Agency Incentives	437.0980	<u>49,146</u>	<u>49,146</u>
Subtotal		<u>87,229</u>	<u>53,254</u>
JJ Community Intervention Program	437.3410	54,567	-
JJ AODA	437.3411	22,449	-
JJ Youth Aids	437.3413	1,192,171	-
DSP Subsidized Guardianship	437.3456	88,759	-
CW Children and Families Allocation	437.3561	1,342,043	-
CW Children & Families Allocations	437.3681	107,701	-
Out-of-Home Care Placements for Sex Trafficked Youth	437.3720	46,431	-
CW WiSACWIS Annual Operation Maintenance Fee	437.3935	(13,100)	-
PDS Partnership Fees	437.3940	(5,310)	-
CS State GPR/PR Funding Allocation	437.7502	164,914	-
CS Medical Support GPR Earned	437.7606	3,693	-
CW Kinship Care Program - Benefits	437.3377A	155,400	-
CW Kinship Care Program - Benefits	437.3377B	<u>295,200</u>	<u>-</u>
Subtotal		<u>450,600</u>	<u>-</u>
CW Kinship Care Program - Assessment	437.3380A	14,760	-
CW Kinship Care Program - Assessment	437.3380B	<u>29,520</u>	<u>-</u>
Subtotal		<u>44,280</u>	<u>-</u>
Total Wisconsin Department of Children and Families		<u>3,672,989</u>	<u>106,099</u>
Wisconsin Department of Justice			
Treatment and Alternatives and Diversions	455.271	125,000	-
Law Enforcement Drug Trafficking Response (Project Intercept)	455.508	8,743	200
Victim and Witness Assistance Program	455.532	<u>99,551</u>	<u>-</u>
Total Wisconsin Department of Justice		<u>233,294</u>	<u>200</u>
Wisconsin Department of Military Affairs			
Public Safety - Emergency Government Disaster Assistance	465.305	89,295	-
Emergency Government Response Equipment	465.308	8,409	-
Emergency Planning Grant	465.337	<u>32,313</u>	<u>-</u>
Total Wisconsin Department of Military Affairs		<u>130,017</u>	<u>-</u>
Wisconsin Department of Veteran Affairs			
County Veterans Service Officer	485.001	<u>14,300</u>	<u>-</u>
Total Wisconsin Department of Veteran Affairs		<u>14,300</u>	<u>-</u>
Wisconsin Department of Administration			
Land Information Grant	505.166	60,909	-
Low Income Home Energy Assistance Program	505.371	<u>62,815</u>	<u>-</u>
Total Wisconsin Department of Administration		<u>123,724</u>	<u>-</u>
TOTAL STATE PROGRAMS		<u>\$ 13,554,898</u>	<u>\$ 1,136,496</u>

See notes to schedule of expenditures of federal and state awards

La Crosse County

Notes to Schedule of Expenditures of Federal and State Awards
Year Ended December 31, 2022

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, 2022. 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. ALN 93.498 Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution

The Health Resources and Services Administration (HRSA) has directed health care providers to report expenditures on the Schedule using periods that are based on the deadline to use the funds along with the PRF portal reporting time period. In accordance with this guidance, La Crosse County has reported expenditures for ALN 93.498 that were incurred between January 1, 2020 and December 31, 2022, which represent Periods 3 and 4 as identified by HRSA, in the accompanying Schedule.

4. CARS/SPARC Report Dates

The Schedule of Expenditures of Federal and State Awards includes adjustments through the Community Aids Reporting System (CARS) reports dated March 30, 2023 and the SPARC reports for December 2022. Federal/state funding splits for awards passed through Wisconsin Department of Health Services (DHS) are based on the splits provided by DHS on February 4, 2023. Federal/state funding splits for awards passed through Wisconsin Department of Children and Families (DCF) are based on the splits provided by DCF on January 12, 2023.

5. 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
Year Ended December 31, 2022

6. 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
DNR	Wisconsin Department of Natural Resources
City of La Crosse	City of La Crosse, Wisconsin
Town of Campbell	Town of Campbell, Wisconsin
GWAAR	Greater Wisconsin Agency on Aging Resources
DPI	Wisconsin Department of Public Instruction

La Crosse County

Schedule of Findings and Questioned Costs
Year Ended December 31, 2022

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 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? yes X no yes X no

Significant deficiencies identified that are not considered to be material weakness(es)? yes X none reported yes X none reported

Type of auditor's report issued on compliance for major federal and state programs:

Unmodified

Federal Programs

State Programs

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 *State Single Audit Guidelines*? yes X no yes X no

Federal Programs

State Programs

Auditee qualified as low-risk auditee? X yes no X yes no

Federal

DHS

State All Others

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

\$ 750,000 \$ 615,853 \$ 250,000

La Crosse County

Schedule of Findings and Questioned Costs
Year Ended December 31, 2022

Identification of major federal programs:

<u>Assistance Listing Numbers</u>	<u>Name of Federal Program/Cluster</u>
21.027	COVID-19 Coronavirus State and Local Fiscal Recovery Fund
93.778	Medicaid Cluster
93.658	Foster Care – Title IV-E

Identification of major state programs:

<u>State Numbers</u>	<u>Name of State Program</u>
395.168	Specialized Transit Operating Aids (Elderly & Disabled)
437.3413	JJ Youth Aids
435.000871	CLTS Waiver GPR
93.778	Medical Assistance Program – WIMCR

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
Year Ended December 31, 2022

Section IV – Other Issues

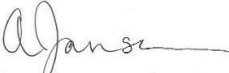
Does the auditor's report or the notes to the financial statements include disclosure with regard to substantial doubt as to the auditee's ability to continue as a going concern? _____ yes X no

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	<u> X </u> no
Department of Natural Resources	_____ yes	<u> X </u> no
Department of Transportation	_____ yes	<u> X </u> no
Department of Health Services	_____ yes	<u> X </u> no
Department of Children and Families	_____ yes	<u> X </u> no
Department of Justice	_____ yes	<u> X </u> no
Department of Military Affairs	_____ yes	<u> X </u> no
Department of Veteran Affairs	_____ yes	<u> X </u> no
Department of Administration	_____ yes	<u> X </u> no
Department of Public Instruction	_____ yes	<u> X </u> 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 22, 2023