

# **LA CROSSE COUNTY**

La Crosse, Wisconsin

## **REPORT ON FEDERAL AND STATE AWARDS**

For the Year Ended December 31, 2018

# 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 County Board of Supervisors  
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 ("County") as of and for the year ended December 31, 2018, 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 26, 2019.

**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 Virchow Krause, LLP*

Madison, Wisconsin  
June 26, 2019

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 of Supervisors  
La Crosse County  
La Crosse, Wisconsin

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

We have audited La Crosse County's ("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, 2018. 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, 2018.

### **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, 2018, 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 26, 2019, 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.



Madison, Wisconsin  
September 24, 2019

**LA CROSSE COUNTY**

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
For the Year Ended December 31, 2018

Grantor Agency/Program Title	Federal CFDA Number	Pass-Through Agency	Pass-Through Agency Identifying Number	Federal Expenditures	Amounts Provided to Subrecipients
<b>FEDERAL PROGRAMS</b>					
<b>U.S. Department of Agriculture</b>					
Special Supplemental Food Program for Women, Infants, and Children	10.557	DHS	154710, 154760	\$ 485,465	\$ -
SNAP Cluster					
State Administration Matching Grants for the Supplemental Nutrition Assistance Program	10.561	DHS	154661, 61, 284	<u>1,273,845</u>	<u>704,719</u>
Total - SNAP Cluster				<u>1,273,845</u>	<u>704,719</u>
<b>Total U.S. Department of Agriculture</b>				<u>1,759,310</u>	<u>704,719</u>
<b>U.S. Department of Housing and Urban Development</b>					
CDBG - Entitlement Grants Cluster					
Community Development Block Grants/Entitlement Grants	14.218	City of La Crosse	B17MC550004, B18MC550004	<u>30,000</u>	<u>-</u>
Total CDBG - Entitlement Grants Cluster				<u>30,000</u>	<u>-</u>
Community Development Block Grant/State's Program	14.228	DOA	H 14-15-06	1,985,228	-
Community Development Block Grant/State's Program	14.228	DOA	H 14-15-06 EAP	<u>33,701</u>	<u>-</u>
Total - Community Development Block Grant/State's Program				<u>2,018,929</u>	<u>-</u>
<b>Total U.S. Department of Housing and Urban Development</b>				<u>2,048,929</u>	<u>-</u>
<b>U.S. Department of the Interior</b>					
Historic Preservation Fund Grants-In-Aid	15.904	DOA	WI-17-015	<u>19,033</u>	<u>-</u>
<b>Total U.S. Department of the Interior</b>				<u>19,033</u>	<u>-</u>
<b>U.S. Department of Justice</b>					
Drug Court Discretionary Grant Program	16.585	WI DOJ	2017-DC-BX-0008	97,881	-
State Criminal Alien Assistance Program Grant	16.606	N/A	N/A	<u>28,786</u>	<u>-</u>
Public Safety Partnership and Community Policing Grant	16.710	WI DOJ	2015HPWX0006	2,101	1,765
Public Safety Partnership and Community Policing Grant	16.710	WI DOJ	2016AMWX0023	<u>22,955</u>	<u>18,483</u>
Total - Public Safety Partnership and Community Policing Grant				25,056	20,248
Edward Byrne Memorial Justice Assistance Grant	16.738	WI DOJ	2018-DJ-01-12794	23,173	-
Edward Byrne Memorial Justice Assistance Grant	16.738	WI DOJ	2017-WI-DJ	<u>5,401</u>	<u>-</u>
Total - Edward Byrne Memorial Justice Assistance Program				28,574	-
Second Chance Act Reentry Initiative	16.812	WI DOJ	2017-RW-BX-0004	<u>55,953</u>	<u>-</u>
<b>Total U.S. Department of Justice</b>				<u>236,250</u>	<u>20,248</u>

See accompanying notes to the 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, 2018

Grantor Agency/Program Title	Federal CFDA Number	Pass-Through Agency	Pass-Through Agency Identifying Number	Federal Expenditures	Amounts Provided to Subrecipients
<b>FEDERAL PROGRAMS (cont.)</b>					
<b>U.S. Department of Transportation</b>					
Highway Planning and Construction Cluster					
			5436-00-72, 7076-00-71, 7370-00-71, 7371-00-72, 7930-00-70 SMA - SW		
Highway Planning and Construction	20.205	DOT	Region	\$ 177,291	\$ -
Safe Routes to Schools	20.205	DOT	1009-00-60, 1009-00-67	97,356	4,945
Transportation Planning Grant	20.205	DOT	2018 UPWP	<u>182,412</u>	<u>-</u>
Total Highway Planning and Construction Cluster				<u>457,059</u>	<u>4,945</u>
Consolidated Planning Grant	20.505	MN DOT	1029747	36,342	-
Transportation Planning Grant w/ La Crescent	20.505	MN DOT	1029404	<u>11,000</u>	<u>-</u>
Subtotal				<u>47,342</u>	<u>-</u>
Highway Safety Cluster					
State and Community Highway Safety	20.600	City of Onalaska	FG-2018-Onalaska-04088	10,917	-
State and Community Highway Safety	20.600	DOT	Mar-2018-LA CROSS-00838	955	-
Child Passenger Safety Car Seat	20.616	DOT	3950958-25-44	3,361	-
Child Passenger Safety Car Seat	20.616	DOT	3950959-25-45	<u>1,897</u>	<u>-</u>
Total Highway Safety Cluster				<u>17,130</u>	<u>-</u>
Interagency Hazardous Materials Public Sector Training and Planning Grants					
Hazardous Materials Emergency Preparedness Planning Subgrant	20.703	DMA	2017-HMEP-FED-02-11041	<u>10,700</u>	<u>-</u>
<b>Total U.S. Department of Transportation</b>				<u>532,231</u>	<u>4,945</u>
<b>U.S. Environmental Protection Agency</b>					
State Indoor Radon Grants	66.032	DHS	150321	5,261	-
Nonpoint Source Implementation Grants	66.460	WI DNR	C900591713-319 NPS-FFY13 INCREMENT	20,000	-
Drinking Water Revolving Fund Cluster					
Capitalization Grants for Drinking Water State Revolving Funds	66.468	WI DNR	370004-V18-C420-DG0323-32	<u>16,673</u>	<u>-</u>
Total - Drinking Water Revolving Fund Cluster				<u>16,673</u>	<u>-</u>
<b>Total U.S. Environmental Protection Agency</b>				<u>41,934</u>	<u>-</u>
<b>U.S. Department of Education</b>					
Special Education-Grants for Infants and Families	84.181	DHS	550	<u>91,775</u>	<u>91,775</u>
<b>Total U.S. Department of Education</b>				<u>91,775</u>	<u>91,775</u>
<b>U.S. Department of Health and Human Services</b>					
Medical Reserve Corps Small Grant Program	93.008	DHS	1 HITEP150032-01-00	995	-
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043	GWAAR	560510	7,760	-
Aging Cluster					
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	GWAAR	560340	99,603	-
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	GWAAR	560350, 560360	280,423	-
Nutrition Services Incentive Program	93.053	GWAAR	560422	<u>62,432</u>	<u>-</u>
Total - Aging Cluster				<u>442,458</u>	<u>-</u>
National Family Caregiver Support, Title III, Part E	93.052	GWAAR	560520	50,181	-
Public Health Emergency Preparedness	93.069	DHS	155015, 155050	93,246	-

See accompanying notes to the 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, 2018

Grantor Agency/Program Title	Federal CFDA Number	Pass-Through Agency	Pass-Through Agency Identifying Number	Federal Expenditures	Amounts Provided to Subrecipients
<b>FEDERAL PROGRAMS (cont.)</b>					
<b>U.S. Department of Health and Human Services (cont.)</b>					
Environmental Public Health and Emergency Response	93.070	DHS	155078	\$ 8,416	\$ -
Environmental Public Health and Emergency Response	93.070	N/A	N/A	122,095	24,000
Total - Environmental Public Health and Emergency Response				130,511	24,000
Medicare Enrollment Assistance Program	93.071	GWAAR	560620	6,250	-
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	DHS	NU90TP921893-01-00	50,669	-
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	DHS	6 NU90 TP921893-01-05	21,141	-
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	DHS	NU90TP921893-01-00	17,250	-
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	DHS	NU90TP921893-01	2,939	-
Total - Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP)				91,999	-
Food and Drug Administration Research	93.103	FDA	G-T-1710-05857	2,994	-
Food and Drug Administration Research	93.103	FDA	G-SP-1710-05839	2,500	-
Total - Food and Drug Administration Research				5,494	-
Injury Prevention and Control Research and State and Community Based Programs	93.136	WI DOJ	2018-PD-01-12779	25,000	-
Injury Prevention and Control Research and State and Community Based Programs	93.136	WI DOJ	2019-PD-01-14898	7,985	-
Total - Injury Prevention and Control Research and State and Community Based Programs				32,985	-
Drug-Free Communities Support Program Grants	93.276	DHS	2H79SP020924-08	29,802	-
Drug-Free Communities Support Program Grants	93.276	DHS	2H79SP020924-09	6,541	-
Total - Drug-Free Communities Support Program Grants				36,343	-
State Health Insurance Assistance Program	93.324	GWAAR	560432	6,067	-
PPHF Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by Prevention and Public Health funds	93.539	DHS	155020	21,809	-
Promoting Safe and Stable Families	93.556	DCF	3306	57,103	-
TANF Cluster					
Temporary Assistance for Needy Families	93.558	DHS	561	182,493	-
Temporary Assistance for Needy Families	93.558	DCF	3612, 3612A	57,697	-
Total TANF Cluster				240,190	-
Child Support Enforcement	93.563	DCF	7477, 7482, 7506, 7616, 7903	957,010	-
Low-Income Home Energy Assistance	93.568	DOA	G-19B1WILIEA	124,528	-
CCDF Cluster					
Child Care and Development Block Grant	93.575	DCF	831, 840, 852	577,082	302,824
Child Care and Development Block Grant	93.575	DCF	831 (2017)	15,749	-
Total CCDF Cluster				592,831	302,824
Grants to States for Access and Visitation Programs	93.597	DCF	7332	33,363	-
Head Start	93.600	N/A	N/A	20,754	-
Adoption and Legal Guardianship Incentive Payments	93.603	DCF	3394	6,717	-
Children's Justice Act	93.643	WI DOJ	G-1701WICJA1	3,313	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	DCF	3413, 3561, 3681	93,427	217

See accompanying notes to the 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, 2018

Grantor Agency/Program Title	Federal CFDA Number	Pass-Through Agency	Pass-Through Agency Identifying Number	Federal Expenditures	Amounts Provided to Subrecipients
<b>FEDERAL PROGRAMS (cont.)</b>					
<b>U.S. Department of Health and Human Services (cont.)</b>					
			3344A, 3344B, 3396, 3413, 3554, 3561,		
Foster Care - Title IV-E	93.658	DCF	3604, 3681	\$ 1,061,976	\$ 390
Adoption Assistance	93.659	DCF	3574	29,134	-
Social Services Block Grant	93.667	DHS	561	340,820	-
Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF)	93.758	DHS	159220, 155800	11,046	-
Children's Health Insurance Program	93.767	DHS	284	147,289	90,169
Medicaid Cluster					
			159322, 75, 62, 284, 872, 878, 881, 81078, 560058, 560061, 560081, 560087,		
Medical Assistance Program	93.778	DHS	560091, 560097, 560152, 560155	3,766,993	896,578
Medical Assistance Program - WIMCR	93.778	DHS	N/A	637,828	26,437
Medical Assistance Program - Enhanced Funds	93.778	DHS	N/A	399,151	244,355
Medical Assistance Program - RMS	93.778	DHS	N/A	827,393	498,109
Medical Assistance Program	93.778	GWAAR	560021	22,106	-
Total - Medicaid Cluster				<u>5,653,471</u>	<u>1,665,479</u>
Opioid STR	93.788	DHS	533118	194,253	24,000
Opioid STR	93.788	DHS	5H79T1080247-02	7,700	-
Total - Opioid STR				<u>201,953</u>	<u>24,000</u>
National Bioterrorism Hospital Preparedness Program	93.889	DHS	NU90TP921893-01-00	50,000	-
National Bioterrorism Hospital Preparedness Program	93.889	DHS	435100-G19-WISHOSPPREP-10	571	-
Total - National Bioterrorism Hospital Preparedness Program				<u>50,571</u>	<u>-</u>
Block Grants for Community Mental Health Services	93.958	DHS	515, 569	84,569	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	DHS	515, 570	206,259	41,491
Maternal and Child Health Services Block Grant	93.994	DHS	159320, 159322	37,581	-
<b>Total U.S. Department of Health and Human Services</b>				<u>10,880,003</u>	<u>2,148,570</u>
<b>U.S. Department of Homeland Security</b>					
Disaster Assistance - Public Assistance	97.036	DMA	PA-05-WI-4288-PW-00241	5,968	-
Disaster Assistance - Public Assistance	97.036	DMA	PA-05-WI-4343-PW-00289	4,651	-
Disaster Assistance - Public Assistance	97.036	DMA	PA-05-WI-4288-PW-00028	15,576	-
Disaster Assistance - Public Assistance	97.036	DMA	FEMA-4288-DR-WI	242,310	-
Disaster Assistance - Public Assistance	97.036	DMA	PA-05-WI-4343-PW-00039(0)	4,971	-
Total - Disaster Assistance - Public Assistance				<u>273,476</u>	<u>-</u>
Emergency Management Performance Grants	97.042	DMA	EMC-2017-EP-0004	49,423	-
Emergency Management Performance Grants	97.042	DMA	EMPG-WI-2019-11336	16,895	-
Total - Emergency Management Performance Grants				<u>66,318</u>	<u>-</u>

See accompanying notes to the 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, 2018

Grantor Agency/Program Title	Federal CFDA Number	Pass-Through Agency	Pass-Through Agency Identifying Number	Federal Expenditures	Amounts Provided to Subrecipients
<b>FEDERAL PROGRAMS (cont.)</b>					
<b>U.S. Department of Homeland Security (cont.)</b>					
Pre-Disaster Mitigation Grant Program	97.047	DMA	PDMC-PL-05-WI-2017-012	\$ 6,046	\$ -
Homeland Security Grant Program	97.067	DMA	2015-HSW-02B-11020	14,060	-
Homeland Security Grant Program	97.067	DMA	2017-HSW-02A-10953	14,978	-
Homeland Security Grant Program	97.067	DMA	2017-HSW-02A-10951	4,000	-
Homeland Security Grant Program	97.067	DMA	2016-HSW-02A-10971	9,432	-
Homeland Security Grant Program	97.067	DMA	2015-HSW-02A-10952	3,344	-
Homeland Security Grant Program	97.067	DMA	2015-HSW-02A-11078	55,612	-
Homeland Security Grant Program	97.067	DMA	2016-HSW-02B-11073	11,694	-
Homeland Security Grant Program	97.067	DMA	2017-HSW-02B-11219	8,396	-
Total - Homeland Security Grant Program				<u>121,516</u>	<u>-</u>
<b>Total U.S. Department of Homeland Security</b>				<u>467,356</u>	<u>-</u>
<b>TOTAL FEDERAL PROGRAMS</b>				<u>\$ 16,076,821</u>	<u>\$ 2,970,257</u>

See accompanying notes to the 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, 2018

Grantor Agency/Program Title	State ID	State Expenditures	Amount Provided to Subrecipients
<b>STATE PROGRAMS</b>			
<b>Wisconsin Department of Agriculture, Trade and Consumer Protection</b>			
Clean Sweep Household Hazardous Waste Program	115.040	\$ 58,190	\$ -
County Staff and Support	115.150	158,557	-
Land and Water Resource Management	115.400	77,121	-
Total Wisconsin Department of Agriculture, Trade, and Consumer Protection		<u>293,868</u>	<u>-</u>
<b>Wisconsin Department of Natural Resources</b>			
County Conservation Aids	370.563	2,502	-
Wildlife Damage Claims and Abatement	370.553	18,040	-
Snowmobile Trail Aids	370.574	2,384	-
Snowmobile Trail Aids	370.575	50,919	-
Total Wisconsin Department of Natural Resources		<u>73,845</u>	<u>-</u>
<b>Wisconsin Department of Transportation</b>			
Elderly and Handicapped County Aids	395.101	261,232	-
Transportation Planning Grant	395.202	11,181	-
Total Wisconsin Department of Transportation		<u>272,413</u>	<u>-</u>
<b>Wisconsin Department of Health Services</b>			
Trauma Care System - RTACS	435.153311	12,397	-
HIV PREV PS & LINKAGES	435.155957	11,211	-
WWWP GPR CC	435.15701	49,387	-
Cons Contracts CHHD LD	435.157720	10,026	-
WIC Farmers Market Grant	435.15472	3,757	-
COMM DISEASE CTRL & PREV	435.1588	7,668	-
CONS CONTRACTS MCH	435.159322	2,236	-
TPCP-NP-WINS	435.181004	16,790	-
TPCP-NP-INTRVNTNS	435.18101	124,006	-
IMAA State Share	435.283	1,231,441	753,872
Adult Protective Services	435.312	62,953	-
CHILDREN'S COP	435.377	461,719	-
Alzheimer's Family Support	435.381	45,089	-
Coordinated Services County	435.515	49,679	-
Community Mental Health	435.516	343,078	53,000
IMD REBALANCING INIT	435.518	7,030	-

See accompanying notes to the 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, 2018

Grantor Agency/Program Title	State ID	State Expenditures	Amount Provided to Subrecipients
<b>STATE PROGRAMS (cont.)</b>			
<b>Wisconsin Department of Health Services (contl.)</b>			
Birth to Three Initiative	435.550	\$ 90,067	\$ 90,066
Basic County Allocation	435.561	1,964,121	-
FPI NON-FED	435.600	58,672	4,572
Base County Allocation - State Match	435.681	273,536	-
Regional Crisis Grants	435.81075	95,901	15,373
MA Crisis Training - Nonfed	435.81079	3,538	1,000
CLTS Other GPR	435.871	500,713	-
CLTS Autism GPR	435.874	146,887	-
CLTS Other CWA Admin GPR	435.877	128,273	-
IM REG PILOT Second 6MTHS	435.880	15,154	-
I&A EBS Ben Spec GPR	435.560024	28,216	-
ADRC MFP-NH Relocation	435.560065	16,547	-
Aging & Dis Resource Ctr	435.560100	823,072	-
ADRC Dementia Care proj	435.560158	30,261	-
Dementia Care Innovation	435.560203	34,863	-
EBS OCI Replacement	435.560327	7,780	-
Senior Community Svs Prog	435.560330	9,944	-
Title 3C-1 Cong Meal Prog	435.560350	26,427	-
Title 3C-2 Home Meals	435.560360	1,474	-
Elder Abuse Service	435.560490	38,588	-
Total Wisconsin Department of Health Services		<u>6,732,501</u>	<u>917,883</u>
<b>Wisconsin Department of Children and Families</b>			
Food Stamp Agency Incentives	437.0965	47,053	15,602
Food Stamp Agency Incentives	437.0965	33,977	33,977
AFDC Agency Incentives	437.0975	444	302
AFDC Agency Incentives	437.0975	18	18
Medicaid Agency Incentives	437.098	29,050	9,904
Medicaid Agency Incentives	437.098	20,292	20,292
CW Kinship Care Program - Benefits	437.3377	284,501	-
CW Kinship Care Program - Assessment	437.338	102,006	-
JJ Community Intervention Program	437.341	36,159	-
JJ AODA	437.3411	24,790	-
JJ Early Intervention	437.3412	24,700	-
JJ Youth Aids	437.3413	1,124,148	24,392

See accompanying notes to the 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, 2018

Grantor Agency/Program Title	State ID	State Expenditures	Amount Provided to Subrecipients
<b>STATE PROGRAMS (cont.)</b>			
<b>Wisconsin Department of Children and Families (cont.)</b>			
Basic County Allocation	437.3561	\$ 886,311	\$ -
CW Children & Families Allocations	437.3681	70,659	-
Out-of-Home Care Placements for Sex Trafficked Youth	437.372	3,537	-
CW WSACWIS Annual Op Maint Fee	437.3935	(13,100)	-
PDS Partnership Fees	437.394	(5,310)	-
CS State GPR Funding/PR Funding Allocation	437.7502	129,140	-
CS Medical Support GPR Earned Federal Match	437.7606	2,807	-
Total Wisconsin Department of Children and Families		<u>2,801,182</u>	<u>104,487</u>
<b>Wisconsin Department of Justice</b>			
Edward Byrne Memorial Justice Assistance Program	455.225	16,035	-
Treatment and Alternatives and Diversions	455.271	156,885	-
Victim and Witness Assistance Program - A Program Cluster	455.532	92,643	-
Total Wisconsin Department of Justice		<u>265,563</u>	<u>-</u>
<b>Wisconsin Department of Military Affairs</b>			
Public Safety - Emergency Government Disaster Assistance	465.305	45,580	-
Computer & Hazmat Response Equipment Grant	465.308	5,378	-
Emergency Planning Grant	465.337	30,922	-
Total Wisconsin Department of Military Affairs		<u>81,880</u>	<u>-</u>
<b>Wisconsin Department of Veteran Affairs</b>			
County Veterans Service Officer	485.001	13,000	-
Total Wisconsin Department of Veteran Affairs		<u>13,000</u>	<u>-</u>
<b>Wisconsin Department of Administration</b>			
Land Information Grant	505.166	29,286	-
Low Income Home Energy Assistance Program	505.371	47,942	-
Total Wisconsin Department of Administration		<u>77,228</u>	<u>-</u>
<b>TOTAL STATE PROGRAMS</b>		<u>\$ 10,611,480</u>	<u>\$ 1,022,370</u>

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

## LA CROSSE COUNTY

### NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS For the Year Ended December 31, 2018

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#### **NOTE 1 – BASIS OF PRESENTATION**

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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, 2018. 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.

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#### **NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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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.

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#### **NOTE 3 – CARS/SPARC REPORT DATES**

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The Schedule of Expenditures of Federal and State Awards includes adjustments through the following Community Aids Reporting System (CARS) reports dated May 1, 2019 and System for Payments and Reports of Contracts (SPARC) reports for December 2018.

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#### **NOTE 4 – INDIRECT COST RATE**

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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, 2018

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#### **NOTE 5 – PASS-THROUGH AGENCIES**

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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
WI DNR	Wisconsin Department of Natural Resources
DOT	Wisconsin Department of Transportation
MN DOT	Minnesota Department of Transportation
DCF	Wisconsin Department of Children and Families
WI DOJ	Wisconsin Department of Justice
GWAAR	Greater Wisconsin Agency on Aging Resources
City of La Crosse	City of La Crosse, Wisconsin
City of Onalaska	City of Onalaska, Wisconsin
FDA	Wisconsin Food and Drug Administration

# LA CROSSE COUNTY

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2018

### 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?  | <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>      </u> yes <u>  X  </u> none reported | <u>      </u> yes <u>  X  </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 2 CFR 200.516(a) of the Uniform Guidance or the *State Single Audit Guidelines*?

	Federal Programs	State Programs
	<u>      </u> yes <u>  X  </u> no	<u>      </u> yes <u>  X  </u> no

Auditee qualified as low-risk auditee?

  X   yes             no        X   yes             no

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

	Federal	State DHS	All Others
	\$ 750,000	\$ 472,068	\$ 250,000

**LA CROSSE COUNTY**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
For the Year Ended December 31, 2018

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

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***FEDERAL OR STATE AWARDS (cont.)***

Identification of major federal programs:

<u>CFDA Number</u>	<u>Name of Federal Program/Cluster</u>
10.561	SNAP Cluster
14.228	Community Development Block Grant/State's Program
93.563	Child Support Enforcement

Identification of major state programs:

<u>State Number</u>	<u>Name of State Program</u>
435.283	IMAA State Share
435.561/437.3561	Basic County Allocation
437.3377	CW Kinship Care Program - Benefits

Federal program required to be audited as major state program:

<u>CFDA Number</u>	<u>Name of Program</u>
93.778	WIMCR

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

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No findings were reported.

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

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No findings were reported.

## LA CROSSE COUNTY

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2018

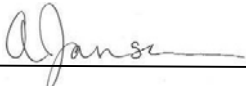
#### SECTION IV – OTHER ISSUES

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

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


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 Andrea Jansen, CPA, CFE, Partner
  
5. Date of report
 

September 24, 2019