

COLUMBIA COUNTY, WISCONSIN
Portage, Wisconsin

SINGLE AUDIT
For the Year Ended December 31, 2018



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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

Members of the County Board
Columbia County, Wisconsin
Portage, 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, each major fund, and the aggregate remaining fund information of Columbia County, Wisconsin (the County), as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated July 30, 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 County'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.

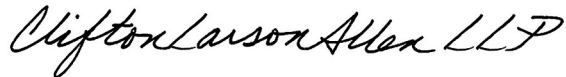
Members of the County Board
Columbia County, Wisconsin

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 County'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 County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



CliftonLarsonAllen LLP
Middleton, Wisconsin
July 30, 2019



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL AND 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**

Members of the County Board
Columbia County, Wisconsin
Portage, Wisconsin

Report on Compliance for Each Major Federal and State Program

We have audited Columbia County, Wisconsin'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 state programs for the year ended December 31, 2018. The County's major federal and 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 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 and 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 state program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal and 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 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 and 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 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 and 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 and 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 and 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.

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, each major fund, and the aggregate remaining fund information of the County as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated July 30, 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 schedules of expenditures of federal and state awards is presented for purposes of additional analysis as required by the Uniform

Members of the County Board
Columbia County, Wisconsin

Guidance and the State Single Audit Guidelines and are 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 schedules of expenditures of federal and state awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



CliftonLarsonAllen LLP

Middleton, Wisconsin

September 24, 2019, except for the Schedules of
Expenditures of Federal and State Awards as
to which the date is July 30, 2019

COLUMBIA COUNTY, WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended December 31, 2018

Grantor Agency/Pass through Agency/Grant Description	CFDA No.	Contract No.	Federal Expenditures	Awarded to Subrecipients
<u>U.S. Department of Agriculture</u>				
<i>Passed through WI Department of Health Services</i>				
WIC	10.557	37998	\$ 148,424	\$ -
WIC - PER Counseling	10.557	37998	8,613	-
Total 10.557			<u>157,037</u>	<u>-</u>
Supplemental Nutrition Assistance Program Cluster				
<i>Passed through Dane County</i>				
State Adm. Matching Grants for Food Stamp Programs	10.561	84146	226,014	-
Total Supplemental Nutrition Assistance Program Cluster			<u>226,014</u>	<u>-</u>
Total U.S. Department of Agriculture			<u>\$ 383,051</u>	<u>\$ -</u>
<u>U.S. Department of Housing and Urban Development</u>				
<i>Passed through WI Department of Commerce</i>				
Community Development Block Grant	14.228	Housing H 11-03 SHR H 14-15-05	\$ 934,803	\$ -
Total U.S. Department of Housing and Urban Development			<u>\$ 934,803</u>	<u>\$ -</u>
<u>U.S. Department of Justice</u>				
Direct Awards				
Bulletproof Vest Partnership Program	16.607	Not Assigned	\$ 2,615	\$ -
Total U.S. Department of Justice			<u>\$ 2,615</u>	<u>\$ -</u>
<u>U.S. Environmental Protection Agency</u>				
<i>Passed through WI Department of Natural Resources</i>				
Nonpoint Source	66.460	NOD-UR-03-11000-N14 TRC-11000Y17	\$ 535,909	\$ -
Total U.S. Environmental Protection Agency			<u>\$ 535,909</u>	<u>\$ -</u>
<u>U.S. Department of Education</u>				
<i>Passed through WI Department of Health Services</i>				
Grants for Infants and Toddlers with Disabilities	84.181	H181A170014	\$ 55,134	\$ -
Total U.S. Department of Education			<u>\$ 55,134</u>	<u>\$ -</u>
<u>U.S. Department of Health and Human Services</u>				
Aging Cluster				
<i>Passed through AgeAdvantAge, Inc.</i>				
Aging - Title III-D	93.043	435100-G-18-10269-143120-890	\$ 5,245	\$ -
Aging - Title III-B	93.044	435100-G-18-10269-143120-890	59,654	-
Aging - Title III-C Cong	93.045	435100-G-18-10269-143120-890	60,747	-
Aging - Title III-C HDM	93.045	435100-G-18-10269-143120-890	91,107	-
Aging - Title III-E	93.052	435100-G-18-10269-143120-890	24,956	-
Commission on Aging NSIP Title III				
2017 - 2018	93.053	Not Assigned	13,635	-
2018 - 2019	93.053	Not Assigned	4,065	-
Total Aging Cluster			<u>259,409</u>	<u>-</u>
Temporary Assistance for Needy Families Cluster				
<i>Passed through WI Department of Children and Families</i>				
Temp Ass't for Needy Families	93.558	437003-I18-0001105-000-11	67,569	-
Total Temporary Assistance for Needy Families Cluster			<u>67,569</u>	<u>-</u>

The accompany notes to the Schedule of Expenditures of Federal Awards is an integral part of this report.

COLUMBIA COUNTY, WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended December 31, 2018

Grantor Agency/Pass through Agency/Grant Description	CFDA No.	Contract No.	Federal Expenditures	Awarded to Subrecipients
U.S. Department of Health and Human Services (continued)				
Medical Assistance Cluster				
Passed through WI Department of Children and Families				
Medical Assistance Program	93.778	Not Assigned	3,569,998	-
Aging & Disability Resource Center	93.778	435100-G-18-11159-11-825	313,178	-
Maternal and Child Health				
Services Block Grant	93.778	37998	1,040	-
Passed through AgeAdvantAge, Inc.				
SPAP				
2017 - 2018	93.778	Not Assigned	4,627	-
2018 - 2019	93.778	Not Assigned	4,488	-
Passed through Dane County				
Medical Assistance Program	93.778	84146	287,921	-
Passed through WI Department of Health Services				
Medical Assistance Program				
CLTS claims paid by TPA	93.778	2018-40AM	<u>708,069</u>	-
Total Medical Assistance Cluster			<u><u>4,889,321</u></u>	<u>-</u>
Passed through WI Department of Health Services				
Substance Abuse and Mental Health	93.243	5H79T102150	196,366	-
Adult Immunization - Coalition	93.733	37998	1,752	-
Block Grants for Community Mental Health Services	93.958	435200-G-19-12848-11-910	25,674	-
BIOT Focus A Planning				
2007	93.283	Not Assigned	17,820	-
2017 - 2018	93.283	37998	27,526	-
2018 - 2019	93.283	37998	<u>24,899</u>	-
Total 93.283			<u><u>70,245</u></u>	<u>-</u>
Preventive Health and Health Services Block Grant				
2015 - 2018	93.991	37998	6,594	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	435200-G-19-12848-11-910	133,784	-
Comm Disease CTRL & Prevention	93.758	Not Assigned	4,979	-
PH Crisis Response	93.354	Not Assigned	10,000	-
Maternal and Child Health				
Services Block Grant	93.994	37998	17,455	-
Childhood Immunization Grants	93.539	37998	11,823	-
Community Services	93.667	Not Assigned	163,236	-
Community Services	93.558	Not Assigned	87,456	-
Passed through WI Department of Workforce Development				
Child Support				
2018 Direct Admin	93.563	437004-I18-0001103-000-11	608,473	-
2018 Indirect Cost	93.563	437004-I18-0001103-000-11	50,692	-
2018 Incentives & Others	93.563	437004-I18-0001103-000-11	<u>132,425</u>	-
Total 93.563			<u><u>791,590</u></u>	<u>-</u>
Passed through WI Department of Children and Families				
Family Preservation and Support	93.556	437003-I18-0001105-000-11	39,188	-
Child Care Block	93.575	437002-I18-0001104-000-11	47,764	-
Child Welfare Services - State grants	93.645	437003-I18-0001105-000-11	30,362	-
CW Fost Parent Recruitment Incentive	93.603	437003-G18-0001190-000-24	575	-
Foster Care Title IV-E	93.658	437003-I18-0001105-000-11	320,676	-
Passed through AgeAdvantAge, Inc.				
Medicare Enrollment Ass't Program				
2017 - 2018	93.071	Not Assigned	6,221	-
Centers for Me and Ma Research (SHIP)				
2017 - 2018	93.324	Not Assigned	3,075	-
Passed through WI Department of Administration				
Low-income home energy assistance	93.568	AD1599973.11	63,059	-

The accompany notes to the Schedule of Expenditures of Federal Awards is an integral part of this report.

COLUMBIA COUNTY, WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended December 31, 2018

Grantor Agency/Pass through Agency/Grant Description	CFDA No.	Contract No.	Federal Expenditures	Awarded to Subrecipients
<u>U.S. Department of Health and Human Services (continued)</u>				
<i>Passed through Dane County</i>				
IM Admin/Badgercare	93.767	83771	29,107	-
Total U.S. Department of Health and Human Services			\$ 7,277,280	\$ -
<u>U.S. Department of Homeland Security</u>				
<i>Passed through WI Department of Military Affairs</i>				
Emergency Management				
Performance Grant	97.042	EMPG-WI-2017-C8311 EMPG-WI-2018-C8311	50,133	-
Total U.S. Department of Homeland Security			\$ 50,133	\$ -
Total Federal Expenditures			\$ 9,238,925	\$ -

The accompany notes to the Schedule of Expenditures of Federal Awards is an integral part of this report.

COLUMBIA COUNTY, WISCONSIN
SCHEDULE OF EXPENDITURES OF STATE AWARDS
Year Ended December 31, 2018

Grantor Agency/Pass through Agency/Grant Description	State ID #	State Expenditures
<u>WI Department of Agriculture, Trade, and Consumer Protection</u>		
Soil and Water Resource Management Program	115.150	\$ 146,635
Land & Water Resource Mgmt	115.400	<u>52,221</u>
Total WI Department of Agriculture, Trade , and Consumer Protection		\$ 198,856
<u>WI Department of Commerce</u>		
Petroleum Storage Environment (PECFA)	143.110	\$ 6,884
Total WI Department of Commerce		\$ 6,884
<u>WI Department of Natural Resources</u>		
Boat Patrol	370.550	\$ 8,853
County Conservation Aid	370.563	4,819
Wildlife Damage Claims	370.553	25,233
Snowmobile Trails/Areas		
2017 - 2018	370.574	61,901
2018 - 2019	370.574	<u>144</u>
Total 370.574		62,045
Lake Planning	370.663	6,044
Total WI Department of Natural Resources		\$ 106,994
<u>WI Department of Transportation</u>		
Elderly and Handicapped	395.101	\$ 105,248
Total WI Department of Transportation		\$ 105,248
<u>WI Department of Health Services</u>		
WIC - Farmers Market	435.154720	\$ 1,691
GPR - Lead Poison	435.157720	6,287
TPCP - Com Intrvntns - LHD	435.158125	7,784
Maternal & Child Health Services		
Block Grant	435.159322	1,040
APS - Adult Protective Services	435.312	38,545
Comm Disease CTRL & Prevention	435.1558	21
Children's COP	435.377000	20,978
Alzheimer's Family Support Program	435.381	23,185
Coordinated Services - CTY	435.51500	49,680
Community Mental Health	435.51600	168,996
Birth to Three Initiative	435.550	54,108
Aging & Disease Resource Center	435.560065	11,064
Aging & Disease Resource Center	435.560100	344,350
Community Services	435.561	940,809
State/County Match	435.681	131,031
Regional Crisis Grant	435.81075	45,026
MA Crisis Grant	435.81079	<u>3,640</u>
Total Direct WI Department of Health Services		1,848,235
<u>Passed through Dane County</u>		
IMAA State Share	435.283	154,954

The accompany notes to the Schedule of Expenditures of State Awards are an integral part of this report.

COLUMBIA COUNTY, WISCONSIN
SCHEDULE OF EXPENDITURES OF STATE AWARDS
Year Ended December 31, 2018

Grantor Agency/Pass through Agency/Grant Description	State ID #	State Expenditures
<u>WI Department of Health Services (continued)</u>		
<i>AgeAdvantAge, Inc.</i>		
Aging - Title III-C Congregate	435.560350	8,758
Aging - Title III-C HDM	435.560360	1,378
Benefit Specialist	435.560324	4,488
Benefit Specialist	435.560320	23,727
EBS-SPAP		
2018 - 2019	435.560327	4,627
Senior Community Service Program	435.560330	7,391
Elder Abuse	435.560490	20,574
Total AgeAdvantAge, Inc.		<u>70,943</u>
 <i>CLTS Paid Claims by TPA</i>		
CLTS MH Local	435.8200	38,381
CLTS MH Local - Matched	435.8260	30,660
CLTS Other GPR	435.8710	327,484
CLTS Other Fed	435.8740	100,220
Total CLTS Claims by TPA		<u>496,745</u>
 Total WI Department of Health Services		 <u>\$ 2,570,877</u>
 <u>WI Department of Children & Families</u>		
JJ Community Intervention	437.3410	\$ 12,022
JJ AODA	437.3411	7,816
JJ Youth Aids	437.3413	322,294
Basic County Allocation	437.3561	292,082
State/County Match	437.3681	23,320
Kinship Benefits	437.3377	77,811
Kinship Assessments	437.3380	6,482
Food Stamp Agency Incentives	437.0965	2,904
AFDC Agency Incentives	437.0975	22
Medicaid Agency Incentives	437.0980	<u>1,032</u>
 Total WI Department of Children & Families		 <u>\$ 745,785</u>
 <u>WI Department of Justice</u>		
DNA Sample Reimbursement	455.221	\$ 4,980
Victim/Witness Assistance	455.532	<u>73,401</u>
 Total WI Department of Justice		 <u>\$ 78,381</u>
 <u>WI Department of Corrections</u>		
Treatment Alternatives and Diversion	455.217	<u>172,013</u>
 Total WI Department of Corrections		 <u>\$ 172,013</u>

The accompany notes to the Schedule of Expenditures of State Awards are an integral part of this report.

COLUMBIA COUNTY, WISCONSIN
 SCHEDULE OF EXPENDITURES OF STATE AWARDS
 Year Ended December 31, 2018

Grantor Agency/Pass through Agency/Grant Description	State ID #	State Expenditures
<u>WI Department of Military Affairs</u>		
Emergency Planning Grant Program	465.337	\$ 34,513
Total WI Department of Military Affairs		\$ 34,513
<u>WI Department of Veterans Affairs</u>		
County Veterans Service Officer	485.001	\$ 11,500
Total WI Department of Justice		\$ 11,500
<u>WI Department of Administration</u>		
Land Information	505.118	\$ 1,000
Wisconsin Land Information Program	505.166	58,552
Wis Home Energy Assistance		
Public Benefits	505.371	31,671
Total WI Department of Administration		\$ 91,223
Total State Programs		\$ 4,122,274

The accompany notes to the Schedule of Expenditures of State Awards are an integral part of this report.

**COLUMBIA COUNTY, WISCONSIN
NOTES TO THE SCHEDULES OF EXPENDITURES
OF FEDERAL AND STATE AWARDS
Year Ended December 31, 2018**

NOTE 1 - BASIS OF PRESENTATION

The accompanying schedules of expenditures of federal and state awards of Columbia County, Wisconsin (the County) are presented in accordance with the requirements of *Uniform Guidance, Audits of States, Local Governments, and Non-Profit Organizations*, and the *State Single Audit Guidelines*.

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedules are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance and the State of Wisconsin Single Audit Guidelines, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Major federal and state award programs are identified in the schedule of findings and questioned costs and are determined as follows:

Federal Programs: Columbia County, Wisconsin qualifies as a low risk auditee in accordance with the *Uniform Guidance*. Therefore, major programs represent those with combined expenditures exceeding 20% of total federal awards that also were deemed major programs based on the auditor's risk assessment. All other federal programs are considered nonmajor programs.

State Programs: Columbia County, Wisconsin qualifies as a low risk auditee in accordance with the *State Single Audit Guidelines*. Therefore, major programs represent those with combined expenditures exceeding 20% of total state awards that also were deemed major programs based on the auditor's risk assessment. In addition, certain state programs were designated state major by the state granting agency and therefore considered major. All other state programs are considered nonmajor programs.

NOTE 3 – INDIRECT COST ALLOCATION RATE

The County has elected not to apply the 10 percent de minimis cost rate to awards for the year ended December 31, 2018.

NOTE 4 - OVERSIGHT AGENCIES

The federal and state oversight agencies for the County are as follows:

Federal - U. S. Department of Health and Human Services
State - Wisconsin Department of Health Services

NOTE 5 - TITLE 19 MEDICAL ASSISTANCE PAYMENTS

The schedules of expenditures of federal and state awards do not include payments of \$25,450 received by the County for various Title 19 Medical Assistance programs. The payments are considered a contract for services between the State and the County and therefore are not reported as federal or state awards.

**COLUMBIA COUNTY, WISCONSIN
NOTES TO THE SCHEDULES OF EXPENDITURES
OF FEDERAL AND STATE AWARDS
Year Ended December 31, 2018**

NOTE 6 - STATE DIRECT PAYMENTS

Payments made directly to recipients and vendors by the State of Wisconsin on behalf of the County totaled \$5,268,770 for 2018 for the Food Stamps program. The amounts are not included in the Schedule of Expenditures of Federal Awards.

NOTE 7 – SUBRECIPIENT PAYMENTS

The County has not passed any federal grant funding to subrecipients during the year ending December 31, 2018.

This information is an integral part of the accompanying schedules.

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

Section I – Summary of Auditors' Results

Financial Statements

1. Type of auditors' report issued: Unmodified
2. Internal control over financial reporting:
 - Material weakness(es) identified? _____ yes x no
 - Significant deficiency(ies) identified? _____ yes x none reported
3. Noncompliance material to financial statements noted? _____ yes x no

Federal Awards

1. Internal control over major federal programs:
 - Material weakness(es) identified? _____ yes x no
 - Significant deficiency(ies) identified? _____ yes x none reported
2. Type of auditors' report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? _____ yes x no

Identification of Major Federal Programs

CFDA Number(s)	Name of Federal Program or Cluster
93.563 93.778	Child Support Medical Assistance Cluster
Dollar threshold used to distinguish between Type A and Type B programs:	\$ <u> 750,000 </u>
Auditee qualified as low-risk auditee?	_____ <u> x </u> yes _____ no

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

Section I – Summary of Auditors’ Results

State Financial Assistance

1. Internal control over state projects:

- Material weakness(es) identified? _____ yes x no
- Significant deficiency(ies) identified that are not considered to be material weakness(es)? _____ yes x none reported

2. Type of auditors’ report issued on compliance for state projects: Unmodified

3. Any audit findings disclosed that are required to be reported in accordance with state requirements? _____ yes x no

Identification of Major State Projects

CSFA Number(s)	Name of State Project
435.283	Income Maintenance – IMAA State Share
435.51600	Community Mental Health
435.560100	Aging and Disability Resource Center
435.561	Community Services
435.681	State and County Match
435.8200; 435.8260;	
435.8710; and 435.8740	CLTS Paid Claims by TPA
437.3561	Basic County Allocation

Dollar threshold used to distinguish between Type A and Type B state projects: \$ 250,000

Section II – Financial Statement Findings


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

Section III – Findings and Questioned Costs – Major Federal and State Programs

Our audit did not disclose any matters required to be reported in accordance with 2 CFR 200.516(a) or the State Single Audit Guidelines.

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

Section IV – Other Issues

- | | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1. Do the auditors' report or the notes to the financial statements include disclosure with regard to substantial doubt as to the auditee's ability to continue as a going concern? | No |
| 2. Does the auditors' report show audit issues (i.e., material noncompliance, nonmaterial noncompliance, questioned costs, material weaknesses, significant deficiencies, management letter comments, excess revenue or excess reserve) related to grants or contracts with funding agencies that require audits to be in accordance with the <i>State Single Audit Guidelines</i> : | |
| Department of Agriculture, Trade and Consumer Protection | No |
| Department of Justice | No |
| Department of Military Affairs | No |
| Department of Veterans Affairs | No |
| Department of Natural Resources | No |
| Department of Transportation | No |
| Department of Administration | No |
| Department of Corrections | No |
| Department of Health Services | No |
| Department of Children and Families | No |
| 3. Was a management letter or other document conveying audit comments issued as a result of this audit? | No |
| 4. Name and signature of Partner | <div style="text-align: center;"> 
 <hr style="width: 100%;"/> Jake Lenell, CPA </div> |
| 5. Date of Report | September 24, 2019 |