COLUMBIA COUNTY, WISCONSIN
Portage, Wisconsin

SINGLE AUDIT
For the Year Ended December 31, 2024

TABLE OF CONTENTS

PAGE

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, 2024, 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 23, 2025.

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 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 or significant deficiencies may exist that were not identified.

Members of the County Board
Columbia County, Wisconsin

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 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

CliftonLarsonAllen LLP
Middleton, Wisconsin
June 23, 2025

CliftonLarsonAllen LLP
CLAconnect.com

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND MAJOR STATE PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE, AND REPORT ON THE SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS REQUIRED BY THE UNIFORM GUIDANCE AND THE WISCONSIN *STATE SINGLE AUDIT GUIDELINES*

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

Report on Compliance for Each Major Federal and Major State Program

Opinion on Each Major Federal and Major State Program

We have audited Columbia County, Wisconsin'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* issued by the Wisconsin Department of Administration, 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, 2024. 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, 2024.

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; and 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* issued by the Wisconsin Department of Administration. Our responsibilities under those standards and the Uniform Guidance and the *State Single Audit 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.

Members of the County Board
Columbia County, Wisconsin

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 *State Single Audit 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 *State Single Audit 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 *State Single Audit 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

Members of the County Board
Columbia County, Wisconsin

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 *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, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We have issued our report thereon, dated June 23, 2025, 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 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.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP
Middleton, Wisconsin
September 25, 2025

COLUMBIA COUNTY, WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended December 31, 2024

Grantor Agency/Pass through Agency/Grant Description	Federal Assistance Listing No.	Pass-Through Entity Identifying No.	Total Federal Expenditures	Passed Through to Subrecipients
U.S. Department of Agriculture				
Passed through WI Department of Health Services				
WIC	10.557	435100-G24-DPHCC24-14	$ 159,555	$ -
WIC - PEER Counseling	10.557	435100-G24-DPHCC24-14 M2	9,385	-
Total 10.557			168,940	-
Supplemental Nutrition Assistance Program Cluster				
Passed through WI Department of Health Services				
State Adm. Matching Grants for Food Nutrition Asst Program	10.561	57838-6	10,324	-
Passed through Dane County				
State Adm. Matching Grants for Food Stamp Programs	10.561	87237	261,179	-
Total Supplemental Nutrition Assistance Program Cluster			271,503	-
Passed through Dane County				
Natural Resources Conservation Service	10.902	NR195F48XXXXC016 NR235F48XXXXC020	2,995	-
Total U.S. Department of Agriculture			**$ 443,438**	**$ -**
U.S. Department of Housing and Urban Development				
Passed through WI Department of Commerce				
Community Development Block Grant	14.228	HSG 22-05	$ 1,832,534	$ -
Total ALN 14.228 / U.S. Department of Housing and Urban Development			**$ 1,832,534**	**$ -**
U.S. Department of Justice				
Direct Awards				
State Criminal Alien Assistance Program	16.606	15PBJA-24-RR-06047-SCAA	$ 4,937	$ -
Bulletproof Vest Partnership Program	16.607	N/A	6,800	-
Equitable Sharing Program	16.922	N/A	3,492	-
Total U.S. Department of Justice			**$ 15,229**	**$ -**
U.S. Department of Transportation				
Passed through WI Department of Transportation				
Highway Safety Cluster: Speed & Aggressive Driving Enforcement	20.600	WGSSIDEGRANT00120 WGSSBEGRANT00132 WGSSPDGRANT00031 WGSIDEGRANT00154 WGSSBEGRANT00166 WGSSPDGRANT00079	$ 76,316	$ -
Total U.S. Department of Transportation			**76,316**	-
U.S. Department of Treasury				
Passed through WI Department of Administration				
COVID-19: Coronavirus State and Local Fiscal Recovery Funds	21.027	Not Assigned	**$ 6,116,792**	**$ -**
U.S. Department of Education				
Passed through WI Department of Health Services				
Grants for Infants and Toddlers with Disabilities	84.181	435SCA-G24-11-10	$ 61,167	$ -
Total U.S. Department of Education			**$ 61,167**	**$ -**

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, 2024

Grantor Agency/Pass through Agency/Grant Description	Federal Assistance Listing No.	Pass-Through Entity Identifying No.	Total Federal Expenditures	Passed Through to Subrecipients
U.S. Department of Health and Human Services				
Aging Cluster				
Passed through AgeAdvantAge, Inc.				
Aging - Title III-B	93.044	435100-G24-143120-390-X7	$ 59,354	$ -
Aging - Title III-C Cong	93.045	435100-G24-143120-390-X7	56,507	-
Aging - Title III-C HDM	93.045	435100-G24-143120-390-X7	130,944	-
Special Programs for the Aging Title III	93.045	435100-G24-143120-390-X7	1,814	-
Total Aging Cluster			248,619	-
Aging - Title III-D	93.043	435100-G24-143120-390-X7	10,580	-
Aging - Title III-E	93.052	435100-G24-143120-390-X7	30,277	-
Medicare Enrollment Asst Program	93.071	435100-G24-11-25 X1	7,809	-
Total Passed through AgeAdvantAge, Inc.			297,285	-
Passed through WI Department of Children and Families				
Temp Ass't for Needy Families	93.558	437003-C24-0002294-000-11	10,457	-
Medicaid Cluster				
Passed through Dane County				
Medical Assistance Program	93.778	87237	329,464	-
Passed through WI Department of Health Services				
Medical Assistance Program	93.778	435SCA-G24-11-10	10,210	-
Aging & Disability Resource Center	93.778	435100-G24-11-25 X1	356,282	-
Medical Assistance Program				
CLTS claims paid by TPA	93.778	435SCA-G24-11-10	1,908,198	-
Total Medicaid Cluster			2,604,154	-
Passed through WI Department of Health and Family Services - Division of Community Services				
BIOT Focus A Planning				
2022 - 2023	93.069	435100-G24-DPHCC24-14 M5	32,292	-
2023 - 2024	93.069	57838-4	20,930	-
Total 93.069			53,222	-
Injury Prev & Ctrl Research & State Community Based Programs	93.136	57838-8	17,875	-
Childhood Immunization Grants	93.268	435100-G24-DPHCC24-14	6,910	-
Immunization Cooperative Agreements	93.268	47625-5	3,067	-
Total 93.268			9,977	-
Centers for ME and MA Research (SHIP)	93.324	435100-G24-11-25 X1	567	
PH Emergency Response	93.354	47626-14	6,375	-
Response to Public Health Crisis	93.391		20,344	
Substance Abuse and Mental Health	93.788	435200-G24-11-10 X1	61,888	-
Elder Abuse Prevention Intervention	93.747	435SCA-G24-11-10	9,779	-
Block Grants for Community Mental Health Services	93.958	435SCA-G24-11-10	16,818	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	435SCA-G24-11-10	39,495	-
CDC's Collaboration with Academia to Strengthen Public Health	93.967	61886	2,133	
Preventive Health and Health Service Block Grant	93.991	57838-7	7,448	
Maternal and Child Health Services Block Grant	93.994	435100-G24-DPHCC24-14	19,328	-
Passed through WI Department of Workforce Development				
Child Support				
2024 Direct Admin	93.563	437004-C24-0002295-000-11	671,046	-
2024 Indirect Cost	93.563	437004-C24-0002295-000-11	182,936	-
2024 Incentives & Others	93.563	437004-C24-0002295-000-11	150,240	-
Total 93.563			1,004,222	-
Passed through WI Department of Children and Families				
Guardianship Assistance	93.090	437003-C24-0002294-000-11	23,430	-
Family Preservation and Support	93.556	437003-C24-0002294-000-11	48,726	-
Child Care and Development Block Grant - CCDF Cluster	93.575	437002-C24-0002296-000-11	77,967	-
Child Welfare Services - State grants	93.645	437003-C24-0002294-000-11	20,745	-
Foster Care Title IV-E	93.658	437003-C24-0002294-000-11	453,720	-
Community Services	93.667	437003-C24-0002294-000-11	65,847	-
Passed through WI Department of Health and Family Services - Division of Community Services				
Community Services	93.667	435SCA-G24-11-10	255,368	-
Total 93.667			321,215	-

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, 2024

Grantor Agency/Pass through Agency/Grant Description	Federal Assistance Listing No.	Pass-Through Entity Identifying No.	Total Federal Expenditures	Passed Through to Subrecipients
U.S. Department of Health and Human Services (continued)				
Passed through City of Madison				
BIOT Focus A Planning	93.283	Not Assigned	1,163	-
Passed through Dane County				
IM Admin/Badgercare	93.767	87237	20,246	-
Direct Awards				
Congressional Directives	93.493	CE1HS53770	7,845	-
Total U.S. Department of Health and Human Services			**$ 5,156,424**	**$ -**
U.S. Department of Homeland Security				
Passed through WI Department of Military Affairs				
Emergency Management				
Performance Grant	97.042	2024-EMPG-01-13471	$ 42,967	$ -
Total U.S. Department of Homeland Security			**$ 42,967**	**$ -**
Total Federal Expenditures			**$ 13,744,867**	**$ -**

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, 2024

Grantor Agency/Pass through Agency/Grant Description	State ID #	State Expenditures
WI Department of Agriculture, Trade, and Consumer Protection		
Soil and Water Resource		
Management Program	115.150	$ 161,975
Land & Water Resource Mgmt	115.400	232,747
Total WI Department of Agriculture, Trade , and Consumer Protection		**$ 394,722**
WI Department of Natural Resources		
Wildlife Damage Claims	370.553	$ 44,752
County Conservation Aid	370.563	2,099
Lake Planning	370.663	1,000
Boat Patrol	370.550	8,753
Recycling Grant to Responsible Units	370.670	138,294
Snowmobile Trails/Areas		
2023 - 2024	370.574	195,058
2024 - 2025	370.574	206
Total 370.574		195,264
Total WI Department of Natural Resources		**$ 390,162**
WI Department of Transportation		
Elderly and Handicapped	395.101	$ 172,837
Total WI Department of Transportation		**$ 172,837**
WI Department of Health Services		
WIC - Farmers Market	435.154720	$ 1,430
GPR - Lead Poison	435.157720	4,269
Comm Disease Crtl & Prev	435.155800	10,040
APS - Adult Protective Services	435.312	50,507
Children's COP	435.377	50,359
Alzheimer's Family Support Program	435.381	5,331
ILSP	435.512	57,134
ARPA Marketing	435.512007	7,110
Community Mental Health	435.516	142,819
R&B RSUD OP Settlement	435.533178	28,666
Opioid Abatement - Law Enforcement	435.533214	86,124
Birth to Three Initiative	435.550	64,072
Aging & Disease Resource Center	435.560100	404,234
Benefit Specialist	435.560320	28,215
Community Services	435.561	958,360
State/County Match	435.681	130,997
Regional Crisis Grant	435.81075	57,126
MA Crisis Grant	435.81079	10,210
Total Direct WI Department of Health Services		2,097,003
Passed through Dane County		
Fraud Prev Non-FED	435.000060	10,850
IM COVID Unwinding	435.000252	1,956
IM COVID Unwinding FED	435.000253	7
IMAA State Share	435.283	168,555
IMAA Federal Share	435.284	1,861
Total Dane County		183,229
AgeAdvantAge, Inc.		
Aging - Title III-C Congregate	435.56035	14,902
Aging - Title III-C HDM	435.560360	5,476
Senior Community Service Program	435.560330	7,391
Elder Abuse	435.560490	20,680
Total AgeAdvantAge, Inc.		48,449
WI Department of Health Services (continued)		
CLTS Paid Claims by TPA		
CLTS Admin	435.8770	43,583
CLTS Other Fed	435.8710	1,209,264
Total CLTS Claims by TPA		1,252,847
Total WI Department of Health Services		**$ 3,581,528**

WI Department of Children & Families

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, 2024

Grantor Agency/Pass through Agency/Grant Description	State ID #	State Expenditures
Food Stamp Agency Incentives	437.0965	$ 610
AFDC Agency Incentives	437.0975	33
Medicaid Agency Incentives	437.0980	361
Kinship Benefits	437.3377A	51,368
Kinship Benefits	437.3377B	174,382
Kinship Assessments	437.3380A	3,789
Kinship Assessments	437.3380B	7,684
JJ Community Intervention	437.3410	37,589
JJ AODA	437.3411	3,513
JJ Youth Aids	437.3413	525,704
JJ Community Supervision Services	437.3414	66,984
Guardianship Assistance	437.3456	44,159
Basic County Allocation	437.3561	399,632
State/County Match	437.3681	32,011
Sex Trafficked Youth	437.3720	40,231
Total WI Department of Children & Families		**$ 1,388,050**
WI Department of Justice		
Sheriff Drug Trafficking Grant	455.271	$ 191,571
DNA Sample Reimbursement	455.221	2,780
Law Enforcement Specialized Training	455.231	11,125
Victim/Witness Assistance	455.532	90,896
Total WI Department of Justice		**$ 296,372**
WI Department of Corrections		
Sheriff Drug Trafficking Grant	455.208	$ 42,314
Total WI Department of Corrections		**$ 42,314**
WI Department of Veterans Affairs		
County Veterans Service Officer	485.001	$ 15,813
Total WI Department of Veterans Affairs		**$ 15,813**
WI Department of Military Affairs		
Emergency Planning Grant Program	465.337	$ 25,334
Next Gen 911 PSAP/GIS	465.368	626,491
HMEP Hazardous Materials	465.310	10,111
Total WI Department of Military Affairs		**$ 661,936**
WI Department of Administration		
Land Information	505.118	$ 1,000
Wisconsin Land Information Program	505.166	92,800
Total WI Department of Administration		**$ 93,800**
Total State Programs		**$ 7,037,534**

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, 2024

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 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 Wisconsin *State Single Audit Guidelines* issued by the Wisconsin Department of Administration.

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 Wisconsin *State Single Audit Guidelines*, wherein certain types of expenditures are not allowable or are limited as to reimbursement, with the exception of Assistance Listing No. 21.027, which follows criteria determined by the Department of Treasury for allowability of costs. Under these principles, certain types of expenditures are not allowable or are limited as to reimbursement.

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, 2024.

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, U.S. Department of Treasury, U.S. Department of Housing and Urban Development
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 $3,358 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.

NOTE 6 - STATE DIRECT PAYMENTS

Payments made directly to recipients and vendors by the State of Wisconsin on behalf of the County totaled $9,356,718 for 2024 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, 2024.

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, 2024

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

Assistance Listing Number(s)	Name of Federal Program or Cluster
21.027	COVID-19 Coronavirus State and Local Fiscal Recovery Funds
93.563	Child Support Services

Dollar threshold used to distinguish between Type A and Type B programs: $ 750,000

Auditee qualified as low-risk auditee? ___x___ yes ______ no

COLUMBIA COUNTY, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2024

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

Auditee qualified as low-risk auditee? __x__ yes ______ no

Identification of Major State Projects

CSFA Number(s)	Name of State Project
435.561	Community Services
435.8710	Children's Long-Term Support
437.3561	Basic County Allocation
465.368	Next Gen 911 Public Safety Answering Point / Geographic Information System

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 Uniform Guidance or the Wisconsin *State Single Audit Guidelines*.

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 *State Single Audit Guidelines*:

Department of Agriculture, Trade and Consumer Protection	No
Department of Natural Resources	No
Department of Transportation	No
Department of Health Services	No
Department of Children and Families	No
Department of Justice	No
Department of Corrections	No
Department of Military Affairs	No
Department of Administration	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 Principal — Jordan Boehm, CPA

5. Date of Report — September 25, 2025