

**COLUMBIA COUNTY, WISCONSIN**  
Portage, Wisconsin

**SINGLE AUDIT**  
For the Year Ended December 31, 2019



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WEALTH ADVISORY  
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AUDIT, TAX, AND  
CONSULTING

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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, 2019, 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 19, 2020.

**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**  
Wauwatosa, Wisconsin  
June 19, 2020



**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 Wisconsin *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, 2019. 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 Wisconsin *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, 2019.

### **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 Wisconsin *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 Wisconsin *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, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated June 19, 2020, 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 Guidance and the Wisconsin *State Single Audit Guidelines* and are not a required part of the basic

Members of the County Board  
Columbia County, Wisconsin

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*

**CliftonLarsonAllen LLP**  
Wauwatosa, Wisconsin  
August 12, 2020

**COLUMBIA COUNTY, WISCONSIN**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
Year Ended December 31, 2019

Grantor Agency/Pass through Agency/Grant Description	CFDA No.	Contract No.	Federal Expenditures	Awarded to Subrecipients
<b><u>U.S. Department of Agriculture</u></b>				
<i>Passed through WI Department of Health Services</i>				
WIC	10.557	40698	\$ 152,138	\$ -
WIC - PER Counseling	10.557	40698	8,000	-
Total 10.557			<u>160,138</u>	<u>-</u>
<i>Passed through Dane County</i>				
Natural Resources Conservation Service	10.902	68-5F48-17-024	<u>2,575</u>	<u>-</u>
<b>Supplemental Nutrition Assistance Program Cluster</b>				
<i>Passed through Dane County</i>				
State Adm. Matching Grants for Food Stamp Programs	10.561	84495	<u>225,349</u>	<u>-</u>
Total Supplemental Nutrition Assistance Program Cluster			<u>225,349</u>	<u>-</u>
<b>Total U.S. Department of Agriculture</b>			<b><u>\$ 388,062</u></b>	<b><u>\$ -</u></b>
<b><u>U.S. Department of Housing and Urban Development</u></b>				
<i>Passed through WI Department of Commerce</i>				
Community Development Block Grant	14.228	HSG 18-05 SHR H 14-15-05	<u>\$ 1,017,995</u>	<u>\$ -</u>
<b>Total U.S. Department of Housing and Urban Development</b>			<b><u>\$ 1,017,995</u></b>	<b><u>\$ -</u></b>
<b><u>U.S. Department of Justice</u></b>				
<b>Direct Awards</b>				
Bulletproof Vest Partnership Program	16.607	Not Assigned	\$ 3,060	\$ -
Federal Drug Seizure Program	16.922	Not Assigned	(461)	-
<b>Total U.S. Department of Justice</b>			<b><u>\$ 2,599</u></b>	<b><u>\$ -</u></b>
<b><u>U.S. Environmental Protection Agency</u></b>				
<i>Passed through WI Department of Natural Resources</i>				
Nonpoint Source	66.460	TMD11000Y17	<u>\$ 150,000</u>	<u>\$ -</u>
<b>Total U.S. Environmental Protection Agency</b>			<b><u>\$ 150,000</u></b>	<b><u>\$ -</u></b>
<b><u>U.S. Department of Education</u></b>				
<i>Passed through WI Department of Health Services</i>				
Grants for Infants and Toddlers with Disabilities	84.181	435SCA-G19-11-910	<u>\$ 55,713</u>	<u>\$ -</u>
<b>Total U.S. Department of Education</b>			<b><u>\$ 55,713</u></b>	<b><u>\$ -</u></b>
<b><u>U.S. Department of Health and Human Services</u></b>				
<b>Aging Cluster</b>				
<i>Passed through AgeAdvantAge, Inc.</i>				
Aging - Title III-B	93.044	435100-G19-11-925	\$ 59,511	\$ -
Aging - Title III-C Cong	93.045	435100-G19-11-925	38,104	-
Aging - Title III-C HDM	93.045	435100-G19-11-925	81,677	-
Commission on Aging NSIP Title III				
2018 - 2019	93.053	Not Assigned	12,687	-
2019 - 2020	93.053	Not Assigned	9,797	-
<b>Total Aging Cluster</b>			<u>201,776</u>	<u>-</u>
Aging - Title III-D	93.043	435100-G19-11-925	4,816	-
Aging - Title III-E	93.052	435100-G19-11-925	24,492	-
<b>Total Passed through AgeAdvantAge, Inc.</b>			<u>231,084</u>	<u>-</u>
<b>Temporary Assistance for Needy Families Cluster</b>				
<i>Passed through City of Madison, WI</i>				
Community Services	93.558	435SCA-G19-11-910	87,666	-
<i>Passed through WI Department of Children and Families</i>				
Temp Ass't for Needy Families	93.558	437003-19-0001320-000-11	<u>44,874</u>	<u>-</u>
<b>Total Temporary Assistance for Needy Families Cluster</b>			<u>132,540</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, 2019

Grantor Agency/Pass through Agency/Grant Description	CFDA No.	Contract No.	Federal Expenditures	Awarded to Subrecipients
<b>U.S. Department of Health and Human Services (continued)</b>				
<b>Medical Assistance Cluster</b>				
<b>Passed through WI Department of Children and Families</b>				
Medical Assistance Program	93.778	Not Assigned	3,912,486	-
Aging & Disability Resource Center	93.778	435100-G19-11-925	375,510	-
<b>Passed through AgeAdvantAge, Inc.</b>				
SPAP				
2018 - 2019	93.778	Not Assigned	594	-
2019 - 2020	93.778	435100-G20-143120-90	5,221	-
Benefit Specialist County	93.778	435100-G20-11-25	20,283	-
<b>Passed through Dane County</b>				
Medical Assistance Program	93.778	84495	291,770	-
<b>Passed through WI Department of Health Services</b>				
Medical Assistance Program				
CLTS claims paid by TPA	93.778	435SCA-G-19-11-910	960,407	-
<b>Total Medical Assistance Cluster</b>			<u>5,566,271</u>	<u>-</u>
<b>Passed through WI Department of Health Services</b>				
Substance Abuse and Mental Health	93.243	435SCA-G19-11-910	116,845	-
Block Grants for Community Mental Health Services	93.958	435SCA-G19-11-910	21,872	-
BIOT Focus A Planning				
2018 - 2019	93.069	40698	25,579	-
2019 - 2020	93.069	40698	17,438	-
<b>Total 93.069</b>			<u>43,017</u>	<u>-</u>
<b>Passed through WI Department of Health Services</b>				
BIOT Focus A Planning	93.283	Not Assigned	7,189	-
<b>Passed through City of Madison, WI</b>				
BIOT Focus A Planning	93.283	Not Assigned	591	-
<b>Total 93.283</b>			<u>7,780</u>	<u>-</u>
<b>Preventive Health and Health Services Block Grant</b>				
2015 - 2019	93.991	Not Assigned	7,581	-
<b>Block Grants for Prevention and Treatment of Substance Abuse</b>				
Comm Disease CTRL & Prevention	93.959	435SCA-G19-11-910	244,326	-
PH Crisis Response	93.758	Not Assigned	5,000	-
Maternal and Child Health Services Block Grant	93.354	Not Assigned	23,000	-
Childhood Immunization Grants	93.994	40698	17,455	-
Community Services	93.268	40698	11,235	-
	93.667	435SCA-G19-11-910	163,420	-
<b>Passed through WI Department of Workforce Development</b>				
Child Support				
2019 Direct Admin	93.563	43700411900013190001	651,687	-
2019 Indirect Cost	93.563	43700411900013190001	75,973	-
2019 Incentives & Others	93.563	43700411900013190001	127,701	-
<b>Total 93.563</b>			<u>855,361</u>	<u>-</u>
<b>Passed through WI Department of Children and Families</b>				
Family Preservation and Support	93.556	437003-119-0001320-000-11	44,609	-
Child Care Block	93.575	437003-119-0001320-000-11	48,892	-
Child Welfare Services - State grants	93.645	437003-119-0001320-000-11	30,788	-
CW Fost Parent Recruitment Incentive	93.603	437003-119-0001320-000-11	5,263	-
Foster Care Title IV-E	93.658	437003-119-0001320-000-11	309,769	-
<b>Passed through AgeAdvantAge, Inc.</b>				
Medicare Enrollment Ass't Program				
2019 - 2020	93.071	Not Assigned	3,775	-
Centers for Me and Ma Research (SHIP)				
2018 - 2019	93.324	Not Assigned	3,000	-
<b>Passed through WI Department of Administration</b>				
Low-income home energy assistance	93.568	WHEAP20.11	19,858	-

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, 2019

Grantor Agency/Pass through Agency/Grant Description	CFDA No.	Contract No.	Federal Expenditures	Awarded to Subrecipients
<b><u>U.S. Department of Health and Human Services (continued)</u></b>				
<i>Passed through Dane County</i> IM Admin/Badgercare	93.767	84495	29,496	-
<i>Passed through WI Department of Justice</i> Overdose Fatality Review Team	93.136	2019-PD-01-14896	16,811	-
<b>Total U.S. Department of Health and Human Services</b>			<b>\$ 7,959,048</b>	<b>\$ -</b>
<b><u>U.S. Department of Homeland Security</u></b>				
<i>Passed through WI Department of Military Affairs</i> Emergency Management Performance Grant	97.042	EMPG-WI-2018-C8311 2019-EMPG-01-11271	\$ 50,129	\$ -
<b>Total U.S. Department of Homeland Security</b>			<b>\$ 50,129</b>	<b>\$ -</b>
<b>Total Federal Expenditures</b>			<b>\$ 9,623,546</b>	<b>\$ -</b>

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, 2019

Grantor Agency/Pass through Agency/Grant Description	State ID #	State Expenditures
<b><u>WI Department of Agriculture, Trade, and Consumer Protection</u></b>		
Soil and Water Resource Management Program	115.150	\$ 145,737
Land & Water Resource Mgmt	115.400	<u>347,742</u>
<b>Total WI Department of Agriculture, Trade , and Consumer Protection</b>		<b>\$ 493,479</b>
<b><u>WI Department of Commerce</u></b>		
Petroleum Storage Environment (PECFA)	143.110	\$ 10,366
<b>Total WI Department of Commerce</b>		<b>\$ 10,366</b>
<b><u>WI Department of Natural Resources</u></b>		
Boat Patrol	370.550	\$ 13,070
County Conservation Aid	370.563	4,172
Wildlife Damage Claims	370.553	26,486
Snowmobile Trails/Areas		
2018 - 2019	370.574	155,331
2019 - 2020	370.574	<u>170</u>
<b>Total 370.574</b>		<u>155,501</u>
Lake Planning	370.663	<u>34,775</u>
<b>Total WI Department of Natural Resources</b>		<b>\$ 234,004</b>
<b><u>WI Department of Transportation</u></b>		
Elderly and Handicapped	395.101	\$ 129,138
<b>Total WI Department of Transportation</b>		<b>\$ 129,138</b>
<b><u>WI Department of Health Services</u></b>		
WIC - Farmers Market	435.154720	\$ 1,389
GPR - Lead Poison	435.157720	6,287
APS - Adult Protective Services	435.312	38,545
Children's COP	435.377000	21,290
Alzheimer's Family Support Program	435.381	23,151
Coordinated Services - CTY	435.51500	31,563
Community Mental Health	435.51600	171,255
MAT in Jail Setting	435.532264	79,730
Birth to Three Initiative	435.550	53,529
Aging & Disease Resource Center	435.560065	8,596
Aging & Disease Resource Center	435.560100	346,549
Community Services	435.561	940,024
State/County Match	435.681	131,031
Regional Crisis Grant	435.81075	37,938
MA Crisis Grant	435.81079	<u>10,204</u>
<b>Total Direct WI Department of Health Services</b>		<u>1,901,081</u>
<b><u>Passed through Dane County</u></b>		
IMAA State Share	435.283	158,681
IMAA Federal Share	435.284	<u>3,688</u>
<b>Total Dane County</b>		<u>162,369</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, 2019

<u>Grantor Agency/Pass through Agency/Grant Description</u>	<u>State ID #</u>	<u>State Expenditures</u>
<b><u>WI Department of Health Services (continued)</u></b>		
<i>AgeAdvantAge, Inc.</i>		
Aging - Title III-C Congregate	435.560350	46,628
Aging - Title III-C HDM	435.560360	5,093
Benefit Specialist	435.560324	20,283
Benefit Specialist	435.560320	7,932
EBS-SPAP		
2018 - 2019	435.560327	594
2019 - 2020		5,221
Senior Community Service Program	435.560330	7,391
Elder Abuse	435.560490	20,574
Total AgeAdvantAge, Inc.		<u>113,716</u>
 <i>CLTS Paid Claims by TPA</i>		
CLTS MH Local	435.8200	34,524
CLTS MH Local - Matched	435.8260	53,588
CLTS Other GPR	435.8710	484,205
CLTS Other Fed	435.8740	84,940
Total CLTS Claims by TPA		<u>657,257</u>
 <b>Total WI Department of Health Services</b>		 <b><u>\$ 2,834,423</u></b>
 <b><u>WI Department of Children &amp; Families</u></b>		
JJ Community Intervention	437.3410	\$ 18,616
JJ AODA	437.3411	6,157
JJ Youth Aids	437.3413	348,461
Basic County Allocation	437.3561	294,062
State/County Match	437.3681	23,542
Kinship Benefits	437.3377	105,320
Kinship Assessments	437.3380	7,155
Sex Trafficked Youth	437.3720	4,726
Food Stamp Agency Incentives	437.0965	1,027
AFDC Agency Incentives	437.0975	18
Medicaid Agency Incentives	437.0980	<u>1,615</u>
 <b>Total WI Department of Children &amp; Families</b>		 <b><u>\$ 810,699</u></b>
 <b><u>WI Department of Justice</u></b>		
DNA Sample Reimbursement	455.221	\$ 4,510
Victim/Witness Assistance	455.532	<u>75,104</u>
 <b>Total WI Department of Justice</b>		 <b><u>\$ 79,614</u></b>
 <b><u>WI Department of Corrections</u></b>		
Sheriff Drug Trafficking Grant	455.208	\$ 31,613
Treatment Alternatives and Diversion	455.217	<u>204,124</u>
 <b>Total WI Department of Corrections</b>		 <b><u>\$ 235,737</u></b>

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, 2019

<u>Grantor Agency/Pass through Agency/Grant Description</u>	<u>State ID #</u>	<u>State Expenditures</u>
<b><u>WI Department of Military Affairs</u></b>		
Emergency Planning Grant Program	465.337	\$ 33,685
<b>Total WI Department of Military Affairs</b>		<b>\$ 33,685</b>
<b><u>WI Department of Veterans Affairs</u></b>		
County Veterans Service Officer	485.001	\$ 11,500
<b>Total WI Department of Justice</b>		<b>\$ 11,500</b>
<b><u>WI Department of Administration</u></b>		
Land Information	505.118	\$ 1,000
Wisconsin Land Information Program	505.166	60,264
Wis Home Energy Assistance		
Public Benefits	505.371	54,636
<b>Total WI Department of Administration</b>		<b>\$ 115,900</b>
<b>Total State Programs</b>		<b>\$ 4,988,545</b>

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, 2019**

**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 *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 *State 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, 2019.

**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 \$7,493 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, 2019**

**NOTE 6 - STATE DIRECT PAYMENTS**

Payments made directly to recipients and vendors by the State of Wisconsin on behalf of the County totaled \$4,925,506 for 2019 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, 2019.

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, 2019**

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**Section I – Summary of Auditors’ Results**

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***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***

<b>CFDA Number(s)</b>	<b>Name of Federal Program or Cluster</b>
93.778	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, 2019**

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**Section I – Summary of Auditors’ Results**

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**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**

<b>CSFA Number(s)</b>	<b>Name of State Project</b>
115.400	Land & Water Resource Management
435.283	Income Maintenance – IMAA State Share
435.560065	Aging and Disability Resource Center
435.560100	Aging and Disability Resource Center
435.8200; 435.8260;	
435.8710; and 435.8740	CLTS Paid Claims by TPA
437.3413	JJ Youth Aids

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

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**Section II – Financial Statement Findings**

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

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

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Our audit did not disclose any matters required to be reported in accordance with Uniform Guidance or the *State Single Audit Guidelines*.

**COLUMBIA COUNTY, WISCONSIN  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 For the Year Ended December 31, 2019**

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**Section IV – Other Issues**

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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 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 Principal

  
 \_\_\_\_\_  
 Jake Lenell, CPA

5. Date of Report

August 12, 2020