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COLUMBIA COUNTY, WISCONSIN
Portage, Wisconsin

SINGLE AUDIT
For the Year Ended December 31, 2025

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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, 2025, 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 25, 2026.

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.

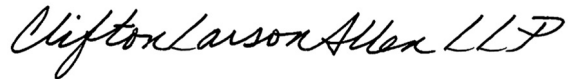
Members of the County Board
Columbia County, Wisconsin

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.

A handwritten signature in black ink that reads "CliftonLarsonAllen LLP". The signature is written in a cursive, flowing style.

CliftonLarsonAllen LLP
Middleton, Wisconsin
June 25, 2026



**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, 2025. 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, 2025.

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.

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

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, 2025, 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 25, 2026, 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
Middleton, Wisconsin
September 30, 2026

COLUMBIA COUNTY, WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended December 31, 2025

Grantor Agency/Pass through Agency/Grant Description	Federal Assistance Listing No.	Pass-Through Entity Identifying No.	Total Federal Expenditures	Passed Through to Subrecipients
<u>U.S. Department of Agriculture</u>				
<i>Passed through WI Department of Health Services</i>				
WIC	10.557	435100-G25-DPHCC25-14 M3	171,336	0
WIC - PEER Counseling	10.557	435100-G25-DPHCC25-14 M2	10,737	0
Total 10.557			182,073	0
Supplemental Nutrition Assistance Program Cluster				
<i>Passed through WI Department of Health Services</i>				
State Adm. Matching Grants for Food - Nutrition Asst Program	10.561	87512	4,112	0
<i>Passed through Dane County</i>				
State Adm. Matching Grants for Food - Stamp Programs	10.561	87512	295,388	0
Total Supplemental Nutrition Assistance Program Cluster			299,500	0
<i>Passed through WI Department of Health Services</i>				
WIC - PEER Counseling	10.578	435100-G25-DPHCC25-14 M2	886	0
<i>Passed through Dane County</i>				
Natural Resources Conservation Service	10.902	NR235F48XXXXC020	4,146	0
Total U.S. Department of Agriculture			486,605	0
<u>U.S. Department of Housing and Urban Development</u>				
<i>Passed through WI Department of Commerce</i>				
Community Development Block Grant	14.228	HSG 24-05	706,301	0
Total ALN 14.228 / U.S. Department of Housing and Urban Development			706,301	0
<u>U.S. Department of Justice</u>				
<i>Passed through WI Department of Justice</i>				
CEASE	16.000	Not Assigned	6,046	0
<i>Direct Awards</i>				
Bulletproof Vest Partnership Program	16.607	N/A	5,180	0
Equitable Sharing Program	16.922	N/A	452	0
Total U.S. Department of Justice			11,678	0
<u>U.S. Department of Transportation</u>				
<i>Highway Safety Cluster</i>				
<i>Passed through WI Department of Transportation</i>				
Speed & Aggressive Driving Enforcement	20.600	3950985-20-21	19,494	0
National Priority Safety Programs	20.616	3950985-40-08	25,475	0
		3950985-31-14		
Total U.S. Department of Transportation			44,969	0
<u>U.S. Department of Treasury</u>				
<i>Passed through WI Department of Administration</i>				
COVID-19: Coronavirus State and Local Fiscal Recovery Funds	21.027	Not Assigned	1,428,340	0
Total U.S. Department of Treasury			1,428,340	0
<u>U.S. Environmental Protection Agency</u>				
<i>Passed through WI Department of Natural Resources</i>				
Nonpoint Source	66.460	TMD11000Y22	225,000	0
Total U.S. Environmental Protection Agency			225,000	0
<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	435SCA-G25-11-10	57,660	0
Total U.S. Department of Education			57,660	0

The accompanying 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, 2025

Grantor Agency/Pass through Agency/Grant Description	Federal Assistance Listing No.	Pass-Through Entity Identifying No.	Total Federal Expenditures	Passed Through to Subrecipients
<u>U.S. Department of Health and Human Services</u>				
<i>Passed through AgeAdvantAge, Inc.</i>				
Aging - Title III-D	93.043	435100-G25-143120-90 X6	7,360	0
Aging Cluster				
Aging - Title III-B	93.044	435100-G25-143120-90 X6	82,707	0
Aging - Title III-C Cong	93.045	435100-G25-143120-90 X6	59,829	0
Aging - Title III-C HDM	93.045	435100-G25-143120-90 X6	84,264	0
Special Programs for the Aging Title III	93.045	435100-G25-143120-90 X6	-1,814	0
Aging - Title III-E/B	93.052	435100-G25-143120-90 X6	26,047	0
Commission on Aging NSIP Title III	93.053	435100-G25-143120-90 X2	12,085	0
Total Aging Cluster (ALNs 93.044, 93.045 and 93.053)			237,071	0
<i>Passed through WI Department of Health and Family Services - Division</i>				
BIOT Focus A Planning - 2022-2023	93.069	435100-G24-DPHCC24-14 M5	46,905	0
Total 93.069			46,905	0
<i>Passed through AgeAdvantAge, Inc.</i>				
Medicare Enrollment Asst Program	93.071	435100-G25-11-25 X4	4,179	0
<i>Passed through WI Department of Children and Families</i>				
Guardianship Assistance	93.090	437003-C25-002481-000-11	32,475	0
<i>Passed through WI Department of Health Services</i>				
Immunization Cooperative Agreements	93.268	435100-G25-DPHCC25-14	11,229	0
Childhood Immunization Grants	93.268	435100-G25-DPHCC25-14 M2	12,893	0
Total 93.268			24,122	0
<i>Passed through City of Madison</i>				
BIOT Focus A Planning	93.283	Not Assigned	452	0
<i>Passed through WI Department of Health Services</i>				
Centers for ME and MA Research (SHIP)	93.324	435100-G25-11-25	1,928	0
PH Emergency Response	93.354	435100-G24-DPHCC24-14 M7	1,829	0
Response to Public Health Crises	93.391	435100-G24-DPHCC24-14 M4	7,392	0
Direct Awards				
Congressional Directives	93.493	CE1HS53770	628,281	0
<i>Passed through WI Department of Children and Families</i>				
Family Preservation and Support	93.556	435007-C24-0002387-000-11	61,697	0
Temp Ass't for Needy Families	93.558	437003-C25-0002481-000-11	5,647	0
<i>Passed through WI Department of Workforce Development</i>				
Child Support - 2025 Direct Admin	93.563	437004-C25-0002486-000-11	720,236	0
Child Support - 2025 Indirect Cost	93.563	437004-C25-0002486-000-11	133,174	0
Child Support - 2025 Incentives & Others	93.563	437004-C25-0002486-000-11	149,322	0
Total 93.563			1,002,732	0
<i>Passed through WI Department of Children and Families</i>				
Child Care and Development Block Grant - CCDF Cluster	93.575	437002-C25-0002491-000-11	49,748	0
Child Welfare Services - State grants	93.645	437003-C25-0002481-000-11	67,555	0
Foster Care Title IV-E	93.658	437003-C25-0002481-000-11	478,420	0
Community Services	93.667	437003-C25-0002481-000-11	33,575	0
<i>Passed through WI Department of Health and Family Services - Division</i>				
Community Services	93.667	435SCA-G25-11-10	255,257	0
Total 93.667			288,832	0
<i>Passed through Dane County</i>				
IM Admin/Badgercare	93.767	87512	16,891	0
Medical Assistance Program	93.778	87512	312,364	0
<i>Passed through WI Department of Health Services</i>				
Medical Assistance Program	93.778	435SCA-G25-11-10	5,724,373	0
Aging & Disability Resource Center	93.778	435100-G25-11-25 X2	400,283	0
Medical Assistance Program - CLTS	93.778	435SCA-G25-11-10	400,439	0
Total Medicaid Cluster			6,837,459	0
CDC's Collaboration with Academia to Strengthen Public Health	93.967	61886	69,724	0
Preventive Health and Health Services Block Grant	93.991	435100-G24-DPHCC24-14 M8	7,212	0
Maternal and Child Health Services Block Grant	93.994	435100-G25-DPHCC25-14	15,764	0
Total U.S. Department of Health and Human Services			9,919,722	0

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, 2025

Grantor Agency/Pass through Agency/Grant Description	Federal Assistance Listing No.	Pass-Through Entity Identifying No.	Total Federal Expenditures	Passed Through to Subrecipients
<u>U.S. Department of Homeland Security</u>				
<i>Passed through WI Department of Military Affairs</i>				
Emergency Management Performance Grant	97.042	2024-EMPG-01-13471	42,819	0
State and Local Cybersecurity Grant Prg	97.137	2022-SLCGP-01-13854	22,169	0
Total U.S. Department of Homeland Security			64,988	0
Total Federal Expenditures			12,945,263	0

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, 2025

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	\$148,836
Land & Water Resource Management	115.400	\$103,812
Total WI Department of Agriculture, Trade, and Consumer Protection		\$ 252,648
<u>WI Department of Natural Resources</u>		
Boat Patrol	370.550	\$13,296
Wildlife Damage Claims	370.553	\$41,142
County Conservation Aid	370.563	\$2,099
Snowmobile Trails/Areas	370.574	
2024 - 2025		\$80,062
2025 - 2026		\$253
Total 370.574		\$80,315
Lake Planning	370.663	\$10,988
Recycling Grant to Responsible Units	370.670	\$138,178
Total WI Department of Natural Resources		\$ 286,018
<u>WI Department of Transportation</u>		
Elderly and Handicapped	395.101	\$172,837
Total WI Department of Transportation		\$ 172,837
<u>WI Department of Health Services</u>		
Direct Awards		
WIC - Farmers Market	435.154720	\$362
Communicable Disease Control & Prevention	435.155800	\$5,040
GPR - Lead Poison	435.157720	\$5,833
TPCP - Community Interventions - LHD	435.158125	\$6,981
APS - Adult Protective Services	435.312	\$46,700
Children's COP	435.377	\$50,360
Alzheimer's Family Support Program	435.381	\$25,191
ILSP	435.512	\$27,586
ARPA Marketing	435.512007	\$38,275
Community Mental Health	435.516	\$171,861
R&B RSUD OP Settlement	435.533178	\$33,111
Opioid Abatement - Law Enforcement	435.533214	\$82,124
Birth to Three Initiative	435.550	\$67,579
Aging & Disability Resource Center	435.560100	\$415,333
Benefit Specialist	435.560320	\$28,215
Benefit Specialist (SPAP)	435.560328	\$5,221
Community Services	435.561	\$959,675
State/County Match	435.681	\$130,997
Regional Crisis Grant	435.81075	\$69,791
MA Crisis Grant	435.81079	\$8,609
Total Direct WI Department of Health Services		\$2,178,844
Passed through Dane County		
Fraud Prevention Non-Federal	435.000060	\$16,581
IMAA State Share	435.283	\$173,270
IMAA Federal Share	435.284	\$1,890
Total Passed through Dane County		\$191,741
CLTS Paid Claims by TPA		
CLTS Other Federal	435.871	\$262,210
CLTS Admin	435.877	\$44,580
Total CLTS Claims by TPA		\$306,790
AgeAdvantAge, Inc.		
Senior Community Service Program	435.560330	\$7,391
Aging - Title III-C Congregate	435.560350	\$24,987
Aging - Title III-C HDM	435.560360	\$40,829
Elder Abuse	435.560490	\$19,646
Total AgeAdvantAge, Inc.		\$92,853

The accompanying 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, 2025

Grantor Agency/Pass through Agency/Grant Description	State ID #	State Expenditures
Total WI Department of Health Services		\$ 2,770,228
<u>WI Department of Children & Families</u>		
Food Stamp Agency Incentives	437.0965	\$713
AFDC Agency Incentives	437.0975	\$60
Kinship Benefits	437.3377A	\$85,255
Kinship Benefits	437.3377B	\$165,000
Kinship Assessments	437.3380A	\$4,227
Kinship Assessments	437.3380B	\$8,217
Foster Parent Grant Program - WI Act 260	437.339	\$2,068
JJ Community Intervention	437.3410	\$51,551
JJ AODA	437.3411	\$250
JJ Youth Aids	437.3413	\$502,985
JJ Community Supervision Services	437.3414	\$92,738
Guardianship Assistance	437.3456	\$60,312
Basic County Allocation	437.3561	\$359,465
State/County Match	437.3681	\$27,146
Sex Trafficked Youth	437.3720	\$92,535
Total WI Department of Children & Families		\$ 1,452,522
<u>WI Department of Justice</u>		
DNA Sample Reimbursement	455.221	\$2,820
Law Enforcement Specialized Training	455.231	\$3,500
Treatment Alternatives and Diversion	455.271	\$204,177
Victim/Witness Assistance	455.532	\$101,835
Total WI Department of Justice		\$ 312,332
<u>WI Department of Veterans Affairs</u>		
County Veterans Service Officer	485.001	\$15,813
Total WI Department of Veterans Affairs		\$ 15,813
<u>WI Department of Military Affairs</u>		
HMEP Hazardous Materials	465.310	\$10,477
Emergency Planning Grant Program	465.337	\$16,722
Total WI Department of Military Affairs		\$ 27,199
<u>WI Department of Administration</u>		
Land Information Program	505.173	\$81,000
Total WI Department of Administration		\$ 81,000
Total State Programs		\$ 5,370,597

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, 2025**

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, 2025.

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 recorded revenues 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 under the Food Stamps program on behalf of the County are not included in the Schedule of Expenditures of Federal and State Awards.

NOTE 7 – SUBRECIPIENT PAYMENTS

The County has not passed any federal grant funding to subrecipients during the year ending December 31, 2025.

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, 2025**

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

93.778

Medical Assistance

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

\$ 1,000,000

Auditee qualified as low-risk auditee?

 x yes _____ no

**COLUMBIA COUNTY, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2025**

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

435.3413

JJ Youth Aids

435.8710

Children's Long-Term Support

437.5601

Aging & Disability Resource Center

Dollar threshold used to distinguish between Type A and Type B state projects: \$ 330,000

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*.

**COLUMBIA COUNTY, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2025**

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 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 | Jake Lenell, CPA |
| 5. Date of Report | September 30, 2026 |



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