

**COLUMBIA COUNTY, WISCONSIN**  
Portage, Wisconsin

**SINGLE AUDIT**  
For the Year Ended December 31, 2021



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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, 2021, and the related notes to the financial statements, which collectively comprise the Wisconsin's basic financial statements, and have issued our report thereon dated June 28, 2022.

***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**  
Middleton, Wisconsin  
June 28, 2022



**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 State Program**

***Opinion on Each Major Federal and 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, 2021. 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 state programs for the year ended December 31, 2021.

***Basis for Opinion on Each Major Federal and 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 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 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 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 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.

Members of the County Board  
Columbia County, Wisconsin

*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 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 County as of and for the year ended December 31, 2021, and have issued our report thereon dated June 28, 2022, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. 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 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 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 financial statements or to the 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 financial statements as a whole.



**CliftonLarsonAllen LLP**  
Middleton, Wisconsin  
September 28, 2022

COLUMBIA COUNTY, WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ended December 31, 2021

Grantor Agency/Pass through Agency/Grant Description	Assistance Listing 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	47626	\$ 100,235	\$ -
WIC - Breastfeeding Campaign	10.557	43558-10	5,000	-
WIC - PER Counseling	10.557	47626-1	4,180	-
<b>Total 10.557</b>			<u>109,415</u>	<u>-</u>
<b>Supplemental Nutrition Assistance Program Cluster</b>				
<i>Passed through WI Department of Health Services</i>				
State Adm. Matching Grants for Food Nutrition Asst Program 2020 - 2021	10.561	43558-7	5,978	-
<i>Passed through Dane County</i>				
State Adm. Matching Grants for Food Stamp Programs	10.561	85105	264,036	-
<b>Total Supplemental Nutrition Assistance Program Cluster</b>			<u>270,014</u>	<u>-</u>
<i>Passed through Dane County</i>				
Natural Resources Conservation Service	10.902	68-5F48-17-024	2,263	-
<b>Total U.S. Department of Agriculture</b>			<b><u>\$ 381,692</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 20-05	\$ 652,101	\$ -
<b>Total U.S. Department of Housing and Urban Development</b>			<b><u>\$ 652,101</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	\$ 4,323	\$ -
<i>Passed through WI Department of Justice</i>				
Coronavirus Emergency Supplemental Fund	16.034	2020-CV-01-16268 2020-CV-01-16599	193,570	-
<b>Total U.S. Department of Justice</b>			<b><u>\$ 197,893</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	TMD11000Y21	\$ 225,000	\$ -
<b>Total U.S. Environmental Protection Agency</b>			<b><u>\$ 225,000</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-G21-11-110	\$ 52,816	\$ -
<b>Total U.S. Department of Education</b>			<b><u>\$ 52,816</u></b>	<b><u>\$ -</u></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, 2021

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	\$ 123,580
Land & Water Resource Mgmt	115.400	<u>147,916</u>
<b>Total WI Department of Agriculture, Trade , and Consumer Protection</b>		<b>\$ 271,496</b>
<b><u>WI Department of Natural Resources</u></b>		
County Conservation Aid	370.563	\$ 4,037
Wildlife Damage Claims	370.553	39,446
Lake Planning	370.663	10,950
Recycling Grant to Responsible Units	370.670	138,637
Snowmobile Trails/Areas		
2020 - 2021	370.574	218,375
2021 - 2022	370.574	<u>360</u>
<b>Total 370.574</b>		<b>218,735</b>
<b>Total WI Department of Natural Resources</b>		<b>\$ 411,805</b>
<b><u>WI Department of Transportation</u></b>		
Elderly and Handicapped	395.101	\$ <u>95,344</u>
<b>Total WI Department of Transportation</b>		<b>\$ 95,344</b>
<b><u>WI Department of Health Services</u></b>		
WIC - Farmers Market	435.154720	\$ 2,181
GPR - Lead Poison	435.157720	6,096
Comm Disease Ctrl & Prev	435.155800	5,000
APS - Adult Protective Services	435.312	38,545
Children's COP	435.377	50,359
Alzheimer's Family Support Program	435.381	15,204
Community Mental Health	435.516	163,176
MAT in Jail Setting	435.532264	41,322
Birth to Three Initiative	435.550	60,670
Aging & Disease Resource Center	435.560065	6,362
Aging & Disease Resource Center	435.560100	329,569
Benefit Specialist	435.560320	28,215
Community Services	435.561	956,702
State/County Match	435.681	130,997
Regional Crisis Grant	435.81075	24,849
MA Crisis Grant	435.81079	<u>9,810</u>
Total Direct WI Department of Health Services		<u>1,869,057</u>
<b><u>Passed through Dane County</u></b>		
IMAA State Share	435.283	649,042
IMAA Federal Share	435.284	<u>4,349</u>
Total Dane County		<u>653,391</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, 2021

Grantor Agency/Pass through Agency/Grant Description	State ID #	State Expenditures
<b><u>WI Department of Health Services (continued)</u></b>		
<i>AgeAdvantAge, Inc.</i>		
Aging - Title III-C HDM	435.560360	8,706
Senior Community Service Program	435.560330	7,391
Elder Abuse	435.560490	20,574
Total AgeAdvantAge, Inc.		36,671
 <i>CLTS Paid Claims by TPA</i>		
CLTS Admin	435.8770	8,755
CLTS Other Fed	435.8710	744,591
Total CLTS Claims by TPA		753,346
<b>Total WI Department of Health Services</b>		<b>\$ 3,312,465</b>
 <b><u>WI Department of Children &amp; Families</u></b>		
JJ Community Intervention	437.3410	\$ 23,519
JJ AODA	437.3411	1,444
JJ Youth Aids	437.3413	391,774
JJ Community Supervision Services	437.3414	17,820
Basic County Allocation	437.3561	450,273
State/County Match	437.3681	36,075
Kinship Benefits	437.3377	117,837
Kinship Assessments	437.3380	4,836
Sex Trafficked Youth	437.3720	69,883
Food Stamp Agency Incentives	437.0965	1,280
AFDC Agency Incentives	437.0975	165
Medicaid Agency Incentives	437.0980	365
<b>Total WI Department of Children &amp; Families</b>		<b>\$ 1,115,271</b>
 <b><u>WI Department of Justice</u></b>		
Victim/Witness Assistance	455.532	\$ 76,253
Treatment Alternatives and Diversion	455.271	-
<b>Total WI Department of Justice</b>		<b>\$ 76,253</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, 2021

Grantor Agency/Pass through Agency/Grant Description	State ID #	State Expenditures
<b><u>WI Department of Veterans Affairs</u></b>		
County Veterans Service Officer	485.001	\$ 11,500
<b>Total WI Department of Veterans Affairs</b>		<b>\$ 11,500</b>
<b><u>WI Department of Corrections</u></b>		
Sheriff Drug Trafficking Grant	455.208	\$ 49,980
<b>Total WI Department of Corrections</b>		<b>\$ 49,980</b>
<b><u>WI Department of Military Affairs</u></b>		
Emergency Planning Grant Program	465.337	\$ 30,412
Hazard Mitigation Planning	465.305	19,938
<b>Total WI Department of Military Affairs</b>		<b>\$ 50,350</b>
<b><u>WI Department of Administration</u></b>		
Land Information	505.118	\$ 1,000
Wisconsin Land Information Program	505.166	58,648
Wis Home Energy Assistance		
Public Benefits	505.371	96,512
<b>Total WI Department of Administration</b>		<b>\$ 156,160</b>
<b>Total State Programs</b>		<b>\$ 5,550,624</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 FEDERAL AWARDS**  
Year Ended December 31, 2021

Grantor Agency/Pass through Agency/Grant Description	Assistance Listing No.	Contract No.	Federal Expenditures	Awarded to Subrecipients
<b>U.S. Department of Health and Human Services</b>				
<b>Aging Cluster</b>				
<i>Passed through AgeAdvantAge, Inc.</i>				
Aging - Title III-B	93.044	Not Assigned	\$ 38,609	\$ -
Aging - Title III-C HDM	93.045	Not Assigned	217,424	-
Aging - Title III-D	93.043	Not Assigned	667	-
Commission on Aging NSIP Title III 2020 - 2021	93.053	Not Assigned	<u>15,778</u>	-
<b>Total Aging Cluster</b>			<u>272,478</u>	-
Aging - Title III-E	93.052	Not Assigned	<u>13,011</u>	-
<b>Total Passed through AgeAdvantAge, Inc.</b>			<u>285,489</u>	-
<b>Temporary Assistance for Needy Families Cluster</b>				
<i>Passed through WI Department of Health Services</i>				
Community Services	93.558	435SCA-G21-11-110	86,425	-
<i>Passed through WI Department of Children and Families</i>				
Temp Ass't for Needy Families	93.558	437003-C21-0001689-000-11	<u>25,930</u>	-
<b>Total Temporary Assistance for Needy Families Cluster</b>			<u>112,355</u>	-
<b>Medical Assistance Cluster</b>				
<i>Passed through Dane County</i>				
Medical Assistance Program	93.778	85105	350,090	-
<i>Passed through WI Department of Health Services</i>				
Medical Assistance Program	93.778	Not Assigned	3,132,436	-
Aging & Disability Resource Center	93.778	435100-G21-11-125X	328,965	-
Medical Assistance Program	93.778	Not Assigned	<u>1,426,787</u>	-
CLTS claims paid by TPA	93.778	Not Assigned	<u>5,238,278</u>	-
<b>Total Medical Assistance Cluster</b>			<u>5,238,278</u>	-
<i>Passed through WI Department of Health and Family Services - Division of Community Services</i>				
(COVID-19) Coronavirus Relief Funds	93.498	Not Assigned	749,749	-
(COVID-19) CMP for Communicative Tech	93.636	Not Assigned	1,805	-
Community Services	93.667	435SCA-G21-11-110	162,243	-
Substance Abuse and Mental Health	93.788	435SCA-G21-11-110	92,584	-
Block Grants for Community Mental Health Services	93.958	435SCA-G21-11-10	16,818	-
Maternal and Child Health				
Services Block Grant	93.994	47626	15,649	-
Childhood Immunization Grants	93.268	47626	11,649	-
Immunization Cooperative Agreements	93.268	47626-5	274	-
COVID-19; ELC for Infections Diseases	93.323	47626	529,714	-
Injury Prev & Ctrl Research & State Community Based Programs 2020 - 2021	93.136	47626-7	15,045	-
Elder Abuse Prevention Intervention	93.747	Not Assigned	3,182	-
Preventive Health and Health Services Block Grant 2019 - 2021	93.991	43558-11	12,049	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	435SCA-G21-11-10	44,120	-
Centers for ME and MA Research (SHIP) 2021	93.324	435100-G21-11-125	3,500	-
BIOT Focus A Planning 2020 - 2021	93.069	43558-4	17,583	-
2021 - 2022	93.069	47626-4	<u>20,930</u>	-
<b>Total 93.069</b>			<u>38,513</u>	-
<i>Passed through WI Department of Workforce Development</i>				
Child Support				
2021 Direct Admin	93.563	437004-C21-0001687-000-11	627,500	-
2021 Indirect Cost	93.563	437004-C21-0001687-000-11	191,882	-
2021 Incentives & Others	93.563	437004-C21-0001687-000-11	<u>125,434</u>	-
<b>Total 93.563</b>			<u>944,816</u>	-
<i>Passed through WI Department of Children and Families</i>				
Family Preservation and Support	93.556	437003-C21-0001689-000-11	48,332	-
Child Care Block	93.575	437003-C21-0001689-000-11	45,296	-
Child Welfare Services - State grants	93.645	437003-C21-0001689-000-11	21,540	-
Chafee Foster Care Independence	93.674	437003-C21-0001689-000-11	538	-
Emergency COVID-19 Extraordinary Foster Care Title IV-E	93.658	437003-C21-0001689-000-11	14,105	-
	93.658	437003-C21-0001689-000-11	<u>413,316</u>	-
<b>Total 93.658</b>			<u>427,421</u>	-
<i>Passed through AgeAdvantAge, Inc.</i>				
Medicare Enrollment Ass't Program 2020 - 2021	93.071	435100-G21-11-125X2	3,650	-

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, 2021

Grantor Agency/Pass through Agency/Grant Description	Assistance Listing No.	Contract No.	Federal Expenditures	Awarded to Subrecipients
<b><u>U.S. Department of Health and Human Services (continued)</u></b>				
<i>Passed through WI Department of Administration</i>				
Low-income Home Energy Assistance	93.568	Not Assigned	1,501	
<i>Passed through City of Madison</i>				
BIOT Focus A Planning	93.283	43558-4	100	
<i>Passed through Dane County</i>				
IM Admin/Badgercare	93.767	85105	34,074	-
<b>Total U.S. Department of Health and Human Services</b>			<b>\$ 8,860,284</b>	<b>\$ -</b>
<b><u>U.S. Department of Treasury</u></b>				
<i>Passed through WI Department of Administration</i>				
Coronavirus State and Local Fiscal Recovery	21.027	Not Assigned	599,719	
<b><u>U.S. Department of Administration</u></b>				
<i>Passed through WI Department of Intergovernmental Relations</i>				
National Geospatial Program	15.817	AD209126-020.Li02	29,114	
<b><u>U.S. Department of Homeland Security</u></b>				
<i>Passed through WI Department of Military Affairs</i>				
Hazard Mitigation	97.039	Not Assigned	\$ 120,569	\$ -
Emergency Management		2020-EMPG-01-11663		
Performance Grant	97.042	2021-EMPG-01-12102	51,217	-
<b>Total U.S. Department of Homeland Security</b>			<b>\$ 171,786</b>	<b>\$ -</b>
<b>Total Federal Expenditures</b>			<b>\$ 11,170,405</b>	<b>\$ -</b>

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

**COLUMBIA COUNTY, WISCONSIN  
NOTES TO THE SCHEDULES OF EXPENDITURES  
OF FEDERAL AND STATE AWARDS  
Year Ended December 31, 2021**

**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, 2021.

**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 \$343 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 \$15,347,072 for 2021 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, 2021.

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, 2021**

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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

Auditee qualified as low-risk auditee?                  x       yes            \_\_\_\_\_ no

**Identification of Major State Projects**

<b>CSFA Number(s)</b>	<b>Name of State Project</b>
435.560100	Aging and Disability Resource Center
435.561	Community Resources
437.3561	Basic County Allocation

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 Wisconsin *State Single Audit Guidelines*.



**COLUMBIA COUNTY, WISCONSIN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended December 31, 2021**


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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 <i>State Single Audit Guidelines</i> : |    |
| Department of Agriculture, Trade and Consumer Protection   | No |
| Department of Justice  | No |
| Department of Military Affairs   | No |
| Department of Natural Resources  | No |
| Department of Transportation   | No |
| Department of Administration   | No |
| Department of Health Services  | No |
| Department of Children and Families  | No |
| Department of Commerce   | 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
5. Date of Report

  
 \_\_\_\_\_  
 Jordan Boehm, CPA

September 28, 2022



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