

IOWA COUNTY, WISCONSIN  
ADDITIONAL REPORTS AND SCHEDULES  
REQUIRED BY OMB A-133  
FOR THE YEAR ENDED DECEMBER 31, 2013

IOWA COUNTY, WISCONSIN

ADDITIONAL REPORTS AND SCHEDULES  
REQUIRED BY OMB A-133

FOR THE YEAR ENDED DECEMBER 31, 2013

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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*

Independent Auditor's Report

The County Board of Supervisors  
Iowa County  
Dodgeville, 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, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Iowa County, Wisconsin, as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise Iowa County, Wisconsin's basic financial statements, and have issued our report thereon dated August 14, 2014.

**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 entity'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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. 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. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items #2013-001 and #2013-002 that we consider to be significant deficiencies.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County's financial statements are free of 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*.

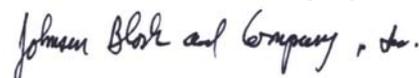
## **Iowa County, Wisconsin's Response to Findings**

Iowa County, Wisconsin's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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

Johnson Block and Company, Inc.



August 14, 2014  
Mineral Point, WI

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND STATE PROGRAM;  
REPORT ON INTERNAL CONTROL OVER COMPLIANCE;  
AND REPORT ON SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
REQUIRED BY OMB CIRCULAR A-133 AND THE STATE SINGLE AUDIT GUIDELINES

Independent Auditor's Report

To the County Board of Supervisors  
Iowa County, Wisconsin  
Dodgeville, Wisconsin

**Report on Compliance for Each Major Federal and State Program**

We have audited Iowa County, Wisconsin's compliance with the types of compliance requirements described in the *OMB Circular A-133 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 Iowa County, Wisconsin's major federal and state programs for the year ended December 31, 2013. The County's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its federal and state programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of Iowa County, Wisconsin'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; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and the *State Single Audit Guidelines*, issued by the Wisconsin Department of Administration. Those standards, OMB Circular A-133 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 or 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 Iowa County, Wisconsin's compliance with those requirements.

## **Opinion on Each Major Federal and State Program**

In our opinion, Iowa County, Wisconsin, 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, 2013.

## **Other Matters**

The results of our auditing procedures disclosed an instance of noncompliance which is to be reported in accordance with the State Single Audit Guidelines and which is described in the accompanying schedule of findings and questioned costs as item # 2013-003.

## **Report on Internal Control Over Compliance**

Management of Iowa County, Wisconsin 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 requirements that could have a direct and material effect on each major federal or state program to determine type of 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 OMB Circular A-133 and the State Single Audit Guidelines, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Iowa 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 or state program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or 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 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.

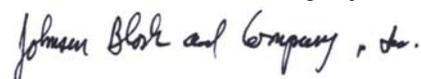
Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. 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 OMB Circular A-133 and the State Single Audit Guidelines, issued by the Wisconsin Department of Administration. Accordingly, this report is not suitable for any other purpose.

**Report on Schedules of Expenditures of Federal and State Awards Required by OMB Circular A-133 and the State Single Audit Guidelines, issued by the Wisconsin Department of Administration**

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of Iowa County, Wisconsin as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise Iowa County, Wisconsin's basic financial statements. We issued our report thereon dated August 14, 2014, 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 are presented for purposes of additional analysis as required by OMB Circular A-133 and the State Single Audit Guidelines, issued by the Wisconsin Department of Administration, and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedules of expenditures of federal and state awards are fairly stated in all material respects in relation to the financial statements as a whole.

Johnson Block and Company, Inc.



Mineral Point, Wisconsin  
October 13, 2014

Iowa County, Wisconsin  
Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2013

Federal Agency/ Pass-Through Agency/ Program Title	Federal CFDA Number	(Accrued) Deferred Beginning Balance	Cash Received	Accrued (Deferred) Ending Balance	Revenues	Expenditures
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>						
Social Services Block Grant	93.667					
<i>Passed through State of Wisconsin:</i>						
<i>Department of Health Services</i>			\$ 17,962		\$ 17,962	\$ 17,962
<i>Department of Workforce Development</i>			32,493		32,493	32,493
<b>Total Social Services Block Grant</b>	<b>93.667</b>		<b>50,455</b>		<b>50,455</b>	<b>50,455</b>
Temporary Assistance for Needy Families	93.558					
<i>Passed Through State of Wisconsin:</i>						
<i>Department of Health Services</i>			10,298		10,298	10,298
<i>Department of Health Services through Rock County</i>			3,014		3,014	3,014
<i>Department of Workforce Development</i>			50,714		50,714	50,714
<b>Total - Temporary Assistance for Needy Families</b>	<b>93.558</b>		<b>64,026</b>		<b>64,026</b>	<b>64,026</b>
Foster Care - Title IV-E	93.658					
<i>Passed Through State of Wisconsin:</i>						
<i>Department of Corrections</i>			2,276		2,276	2,276
<i>Department of Workforce Development</i>			73,523		73,523	73,523
<b>Total-Foster Care - Title IV-E</b>	<b>93.658</b>		<b>75,799</b>		<b>75,799</b>	<b>75,799</b>
Child Welfare Services - State Grant	93.645					
<i>Passed Through State of Wisconsin:</i>						
<i>Department of Corrections</i>			1,517		1,517	1,517
<i>Department of Workforce Development</i>			11,862		11,862	11,862
<b>Total-Child Welfare Services - State Grants</b>	<b>93.645</b>		<b>13,379</b>		<b>13,379</b>	<b>13,379</b>
Medical Assistance Program	93.778					
<i>Passed Through State of Wisconsin:</i>						
<i>Department of Health Services</i>			2,151		2,151	2,151
<i>Department of Workforce Development</i>			54		54	54
<i>Department of Health Services through Rock County</i>			136,602		136,602	136,602
<i>Passed Through Wisconsin Physicians Services</i>			26,355		26,355	26,355
<i>Passed Through Age AdvantAge - Area Agency on Aging</i>			43,623		43,623	43,623
<b>Total Medical Assistance Program</b>	<b>93.778</b>		<b>208,785</b>		<b>208,785</b>	<b>208,785</b>

Iowa County, Wisconsin  
Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2013

Federal Agency/ Pass-Through Agency/ Program Title	Federal CFDA Number	(Accrued) Deferred Beginning Balance	Cash Received	Accrued (Deferred) Ending Balance	Revenues	Expenditures
Public Health Emergency Preparedness	93.069		5,372		5,372	5,372
Public Health Emergency Preparedness Aligned Cooperative Agreements	93.074		50,629		50,629	50,629
Immunization Grants	93.268		7,549		7,549	7,549
Maternal and Child Health Service Block Grant to the States	93.994		8,425		8,425	8,425
<i>Passed Through Rock County:</i>						
State Children's Insurance Program	93.767		18,366		18,366	18,366
<i>Passed Through State of Wisconsin - Department of Administration:</i>						
Low-Income Home Energy Assistance	93.568		18,510		18,510	18,510
<i>Passed Through State of Wisconsin - Age AdvantAge-Area Agency on Aging: Aging Cluster:</i>						
Special Programs for the Aging Title III-C	93.045	(3,459)	41,377		37,918	37,918
Total - Aging Cluster		(3,459)	41,377		37,918	37,918
Title III-E National Family Caregiver Support Program	93.052	(5,886)	15,205	3,535	12,854	12,854
Title III-D Preventive Health	93.043			1,462	1,462	1,462
Medicare and Medicaid Services Research	93.071			2,405	2,405	2,405
Centers for Medicare and Medicaid Services Research, Demonstrations, and	93.779		6,738		6,738	6,738
<i>Passed Through State of Wisconsin - Department of Workforce Development:</i>						
Child Support Program	93.563	(27,283)	135,122	29,453	137,292	137,292
Promoting Safe and Stable Families	93.556		38,069		38,069	38,069
Child Care Administration	93.596		38,176		38,176	38,176
Youth Independent Living	93.674		1,526		1,526	1,526
<b>TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>		<b>(36,628)</b>	<b>797,508</b>	<b>36,855</b>	<b>797,735</b>	<b>797,735</b>
<b>U.S. DEPARTMENT OF AGRICULTURE</b>						
State Administration Matching Grants for Food Stamp Program	10.561					
<i>Passed Through Rock County</i>			100,159		100,159	100,159
<i>Passed Through State of Wisconsin Department of Workforce Development</i>			311		311	311
Total - State Administration Matching Grants for Food Stamp Program	10.561		100,470		100,470	100,470
<b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b>			<b>100,470</b>		<b>100,470</b>	<b>100,470</b>

Iowa County, Wisconsin  
Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2013

Federal Agency/ Pass-Through Agency/ Program Title	Federal CFDA Number	(Accrued) Deferred Beginning Balance	Cash Received	Accrued (Deferred) Ending Balance	Revenues	Expenditures
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>						
<i>Passed Through State of Wisconsin - Department of Administration:</i>						
Community Development Block Grant - Emergency Assistance Program	14.228	(875)	4,225	6,527	9,877	9,877
<b>TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>		<b>(875)</b>	<b>4,225</b>	<b>6,527</b>	<b>9,877</b>	<b>9,877</b>
<b>U.S. DEPARTMENT OF JUSTICE</b>						
JAG Program Cluster:						
<i>Passed Through State of Wisconsin - Department of Justice and Homeland Security:</i>						
Byrne Memorial Justice Assistance	16.738		9,338		9,338	9,338
<i>Passed through State of Wisconsin - Office of Justice Assistance:</i>						
Recovery Act - Byrne Memorial Justice Assistance Grant	AARA-16.804	(20,267)	25,850		5,583	5,583
Total-JAG Program Cluster		(20,267)	35,188		14,921	14,921
<i>Passed Through State of Wisconsin - Department of Justice and Homeland Security:</i>						
Federal Cease Grant	16.000		2,410		2,410	2,410
<b>TOTAL U.S. DEPARTMENT OF JUSTICE</b>		<b>(20,267)</b>	<b>37,598</b>		<b>17,331</b>	<b>17,331</b>
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>						
Highway Safety Cluster:						
<i>Passed Through State of Wisconsin - Department of Transportation:</i>						
State and Community Safety Grant	20.600	(12,146)	37,919	19,110	44,883	44,883
<b>TOTAL U.S. DEPARTMENT OF TRANSPORTATION</b>		<b>(12,146)</b>	<b>37,919</b>	<b>19,110</b>	<b>44,883</b>	<b>44,883</b>
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>						
Homeland Security Cluster:						
<i>Passed through State of Wisconsin - Office of Justice Assistance:</i>						
Homeland Security Grant Program	97.067	(220,323)	220,323			
Total - Homeland Security Cluster		(220,323)	220,323			
Emergency Food & Shelter Program	97.024		818		818	818
FEMA - Presidential Disaster Declaration FEMA-4141-WI-DR	97.036			192,295	192,295	192,295
Emergency Management - Performance Grant	97.042	(26,777)	42,975	19,104	35,302	35,302
<b>TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY</b>		<b>(247,100)</b>	<b>264,116</b>	<b>211,399</b>	<b>228,415</b>	<b>228,415</b>
<b>TOTAL - ALL FEDERAL AWARDS</b>		<b>\$ (317,016)</b>	<b>\$ 1,241,836</b>	<b>\$ 273,891</b>	<b>\$ 1,198,711</b>	<b>\$ 1,198,711</b>

The accompanying notes are an integral part of this schedule.

Iowa County, Wisconsin  
Schedule of Expenditures of State Awards  
For the Year Ended December 31, 2013

State Agency/ Pass-Through Agency/ Program Title	State Grant/ Pass Through Program Number	(Accrued) Deferred Beginning Balance	Cash Received	Accrued (Deferred) Ending Balance	Revenues	Expenditures
<b>WISCONSIN DEPARTMENT OF ADMINISTRATION</b>						
Land Information Board - Training Grant	505.118		\$ 300		\$ 300	\$ 300
Land Information Board - Grants-in-Aid	505.438	5,767	16,058	(5,628)	16,197	16,197
Public Benefits Fund	505.371		17,091		17,091	17,091
<b>TOTAL WISCONSIN DEPARTMENT OF ADMINISTRATION</b>			<b>33,449</b>	<b>(5,628)</b>	<b>33,588</b>	<b>33,588</b>
<b>WISCONSIN DEPARTMENT OF AGRICULTURE</b>						
Soil and Water Conservation Project	115.15	(24,387)	85,036	43,543	104,192	104,192
Land and Water Resource Management - Plan Implementation	115.40	(1,340)	53,806	5,494	57,960	57,960
<b>TOTAL WISCONSIN DEPARTMENT OF AGRICULTURE</b>			<b>138,842</b>	<b>49,037</b>	<b>162,152</b>	<b>162,152</b>
<b>WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES</b>						
State Funded Foster Care - Title IV-E	437.3324		76		76	76
Food Stamp Agency Incentive/Medical Assistance Program	437.267		365		365	365
Basic County Allocation	437.3561		117,334		117,334	117,334
State/County Match	437.3681		20,686		20,686	20,686
<b>TOTAL WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES</b>			<b>138,461</b>		<b>138,461</b>	<b>138,461</b>
<b>WISCONSIN DEPARTMENT OF CORRECTIONS</b>						
Youth Aids - Community Intervention	410.302		147,913		147,913	147,913
<b>TOTAL WISCONSIN DEPARTMENT OF CORRECTIONS</b>			<b>147,913</b>		<b>147,913</b>	<b>147,913</b>
<b>WISCONSIN DEPARTMENT OF HEALTH SERVICES</b>						
Basic County Allocation	435.561		106,187		106,187	106,187
Medical Assistance Program	435.291		(57)		(57)	(57)
Adult Protective Services	435.312		18,918		18,918	18,918
CST Counties 2014	435.81099		16,275		16,275	16,275
CST Counties 2015	435.81030		23,319		23,319	23,319
CST Counties 2016	435.81038		4,786		4,786	4,786
Maternal & Child Health Service Block Grant	435.159320		512		512	512
CC WWWP Service Coor GPR FED	435.157000	(1,056)	12,922	382	12,248	12,248
Limited Agent Program	435.124000		7,936		7,936	7,936
State/County Match	435.681		14,756		14,756	14,756
CLTS PD Other	435.817		18,122		18,122	18,122
CLTS PD OTH CWA ADMIN	435.847		1,558		1,558	1,558
<i>Passed Through Rock County:</i>						
IMAA State Share	435.283		70,510		70,510	70,510
IMAA State Share Supp	435.292		5,888		5,888	5,888
IMAA Federal Share Supp	435.293		148		148	148
IMAA State Share ACA	435.297		29,403	(20,000)	9,403	9,403

The accompanying notes are an integral part of this schedule.

Iowa County, Wisconsin  
Schedule of Expenditures of State Awards  
For the Year Ended December 31, 2013

State Agency/ Pass-Through Agency/ Program Title	State Grant/ Pass Through Program Number	(Accrued) Deferred Beginning Balance	Cash Received	Accrued (Deferred) Ending Balance	Revenues	Expenditures
<i>Passed Through AgeAdvantAge - Area Agency:</i>						
State Benefit Specialist	435.560320		28,215		28,215	28,215
Senior Community Services	435.560330		5,551		5,551	5,551
State Pharmaceutical Assistance Program	435.560327		3,275		3,275	3,275
Elder Abuse Direct Services	435.564900	(2,175)	5,970	6,105	9,900	9,900
<b>TOTAL WISCONSIN DEPARTMENT OF HEALTH SERVICES</b>			<b>374,194</b>	<b>(13,513)</b>	<b>357,450</b>	<b>357,450</b>
<b>WISCONSIN DEPARTMENT OF JUSTICE</b>						
Drug Crimes Enforcement Grant	455.255	(5,636)	8,306	3,970	6,640	6,640
Crime Victim & Witness Assistance Surcharge	455.503	(13,339)	25,494	16,916	29,071	29,071
<b>TOTAL WISCONSIN DEPARTMENT OF JUSTICE</b>			<b>33,800</b>	<b>20,886</b>	<b>35,711</b>	<b>35,711</b>
<b>WISCONSIN DEPARTMENT OF MILITARY AFFAIRS</b>						
EPCRA Emergency Planning Grant	465.337	(5,598)	7,353	5,450	7,205	7,205
Computer and Hazmat Response Equipment Grant	465.367	(1,721)	1,721			
FEMA - Presidential Disaster Declaration FEMA-4141-WI-DR	465.305			32,049	32,049	32,049
<b>TOTAL WISCONSIN DEPARTMENT OF MILITARY AFFAIRS</b>			<b>9,074</b>	<b>37,499</b>	<b>39,254</b>	<b>39,254</b>
<b>WISCONSIN DEPARTMENT OF NATURAL RESOURCES</b>						
Wildlife Damage Claims	370.553	(1,895)	7,944	8,280	14,329	14,329
Boat Landing-Lake Access Grant	370.573		947	184	1,131	1,131
Snowmobile Aids	370.574	(152)	27,275	1,919	29,042	29,042
<b>TOTAL WISCONSIN DEPARTMENT OF NATURAL RESOURCES</b>			<b>36,166</b>	<b>10,383</b>	<b>44,502</b>	<b>44,502</b>
<b>WISCONSIN DEPARTMENT OF TRANSPORTATION</b>						
Specialized Transportation Assistance Program - Elderly and Handicapped Aids for Counties	395.101		24,450	68,952	(29,740)	63,662
<b>TOTAL WISCONSIN DEPARTMENT OF TRANSPORTATION</b>			<b>24,450</b>	<b>68,952</b>	<b>(29,740)</b>	<b>63,662</b>
<b>WISCONSIN DEPARTMENT OF WORKFORCE DEVELOPEMENT</b>						
<i>Passed Through Grant County, Wisconsin Department of Social Services:</i>						
Child Support Program	437.7603		15,036		15,036	15,036
<b>TOTAL WISCONSIN DEPARTMENT OF WORKFORCE DEVELOPEMENT</b>			<b>15,036</b>		<b>15,036</b>	<b>15,036</b>
<b>TOTAL - ALL STATE AWARDS</b>			<b>\$ 995,887</b>	<b>\$ 68,924</b>	<b>\$ 1,037,729</b>	<b>\$ 1,037,729</b>

Iowa County, Wisconsin  
Notes to the Schedules of Expenditures of  
Federal and State Awards  
For the Year Ended December 31, 2013

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1. The accompanying schedules of expenditures of federal and state awards includes the federal and state grant activity of Iowa County, Wisconsin and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the financial statements.
2. Title XIX Medical Assistance payments to Iowa County for the year ended December 31, 2013 were \$2,193,867.
3. The Iowa County Fair Association is considered a separate entity. Therefore, state aid and related expenditures of the Fair Association are not reflected in this schedule.
4. Matching costs for State program #395.101 for the year ended December 31, 2013 was \$46,866.
5. Expenditures for child support are comprised of the following:

	Expenditures
Direct Costs	\$ 61,080
GPR/PR Funding Allocation	15,036
MSL Incentive	10,636
Medical Support	1,473
Qualifying Non-IV-D Activities	180
Performance Incentives	67,436
Fees	(3,057)
Parent Locator Services	(456)
Totals per Schedule of Expenditures of Federal and State Awards	\$ 152,328

Iowa County, Wisconsin  
 Schedule of Findings and Questioned Cost (Continued)  
 For the Year Ended December 31, 2013

Section I – Summary of Auditor’s Results

**Financial Statements**

Type of auditor’s report issued: Unmodified

Internal control over financial reporting:

- Material Weakness(es) identified? \_\_\_\_\_ Yes   X   No
- Significant deficiency (ies) identified that are not considered to be material weaknesses?   X   Yes \_\_\_\_\_ None Reported
- Noncompliance material to financial statements noted? \_\_\_\_\_ Yes   X   No

**Federal Awards**

Internal Control over major programs:

- Material Weakness(es) identified? \_\_\_\_\_ Yes   X   No
- Significant deficiency (ies) identified that are not considered to be material weaknesses? \_\_\_\_\_ Yes   X   None Reported

Type of auditor’s report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? \_\_\_\_\_ Yes   X   No

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
10.561	State Administration Matching Grants for SNAP
93.563	Child Support Program
97.778	Medicaid
97.036	Disaster Grants- Public Assistance

Dollar Threshold used to distinguish between type A and type B programs: \$300,000

Auditee qualified as low-risk auditee? \_\_\_\_\_ Yes   X   No

**State Awards**

Internal Control over major programs:

- Material Weakness(es) identified? \_\_\_\_\_ Yes   X   No
- Significant deficiency (ies) identified that are not considered to be material weaknesses? \_\_\_\_\_ Yes   X   None Reported

Type of auditor’s report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with the State of Wisconsin Single Audit Guidelines \_\_\_\_\_ Yes   X   No

Management Letter Issued?   X   Yes \_\_\_\_\_ No

Iowa County, Wisconsin  
 Schedule of Findings and Questioned Cost (Continued)  
 For the Year Ended December 31, 2013

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Section I – Summary of Auditor’s Results (Continued)

Identification of major programs:

State Number	Name of Program
115.150	County Staff and Support
410.302	Community and Youth Aids
435.283	Income Maintenance Administration
435.561	Basic County Allocation
437.3561	Basic County Allocation
437.7603	Child Support Program

Dollar threshold to distinguish between type A and type B programs: \$100,000

Section II - Financial Statement Findings

Finding #2013-001- Preparation of Financial Statements

Condition: The County’s staff does not prepare the financial statements and accompanying notes.

Criteria: Internal controls over preparation of the financial statements, including note disclosures, should be in place to provide reasonable assurance that a misstatement in the financial statements would be prevented or detected.

Cause: The County does not prepare the financial statements and related notes.

Effect: Because management relies on the auditor to assist with the preparation of the financial statements, the County’s system of internal control may not prevent, detect, or correct misstatements in the financial statements.

Recommendation: The County remains informed about its responsibility for the financial statements and assign a person with suitable skills to review and accept responsibility for the financial statements.

Response: The auditors prepare the financial statements but we review and accept the statements prior to them being issued. We prepare financial reports that are reviewed by management and the County Administrative Services Committee on a monthly basis. Any concerns or questions are addressed throughout the year. A request has been made for additional finance staff to address this issue.

Iowa County, Wisconsin  
Schedule of Findings and Questioned Cost (Continued)  
For the Year Ended December 31, 2013

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Finding #2013-002 – Bloomfield Healthcare and Rehabilitation Center Accounts Receivable Reconciliation

Condition: The Center's patient accounts receivable ledger was not reconciled to general ledger control accounts throughout the year or at the time of audit fieldwork.

Criteria: Accounts receivable balances are reconciled to the general ledger control accounts on a monthly basis.

Cause: Activity recorded in the patient accounts receivable ledger is not always recorded in the general ledger in the same accounting period. Adjustments were provided by the Center to reflect all activity in the general ledger.

Effect: Transactions that affect the Center's accounts are not being reflected on the Center's general ledger on a timely basis. Interim financial statements could be materially misstated.

Recommendation: Patient accounts receivable reconciliations be performed on a monthly basis and reviewed for accuracy of financial reporting and completeness by someone other than the person performing the reconciliation. The reviewer should initial the reconciliation as an indication of approval when done.

Response: The Center intends on having patient accounts receivable reconciliations completed on a monthly basis for all future periods.

Section III – Federal Award Findings and Questioned Costs

None

Section IV – State Award Findings and Questioned Cost

Finding #2013-003 – Child Support Reporting

Condition: Amounts reported on the monthly 600 reports were higher than the County general ledger.

Criteria: The costs reported on the monthly 600 reports must agree to the County general ledger.

Cause: The amount reported for shared overhead was reported twice in the December, 2013 report.

Questioned Cost: \$ 1,881

Effect: Possible overpayment to County.

Recommendation: The County notify the State of the change in total costs.

Response: The County will notify the State of the change in total costs.

STATUS OF PRIOR YEAR  
FINDINGS AND QUESTIONED COSTS

Iowa County, Wisconsin  
Summary of Prior Audit Findings  
For the Year Ended December 31, 2013

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#12-1 – This is still a finding. See finding #2013-001.

#12-2 – Bloomfield's cash reconciliation is being prepared on a monthly basis.