

IOWA COUNTY, WISCONSIN
ADDITIONAL REPORTS AND SCHEDULES
REQUIRED BY OMB A-133
FOR THE YEAR ENDED DECEMBER 31, 2014

IOWA COUNTY, WISCONSIN

ADDITIONAL REPORTS AND SCHEDULES
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FOR THE YEAR ENDED DECEMBER 31, 2014

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Certified Public Accountants

2500 Business Park Road ▲ Mineral Point, Wisconsin 53565 ▲ TEL 608-987-2206 ▲ FAX 608-987-3391

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, 2014, 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 September 30, 2015.

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 #2014-001 and #2014-002 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*.

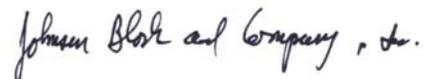
Iowa County, Wisconsin's Response to Findings

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.



Mineral Point, WI
September 30, 2015

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, 2014. 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, 2014.

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, we identified a certain deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item #2014-002, that we consider to be a significant deficiency.

Iowa County, Wisconsin's response to the internal control over compliance 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 compliance and, accordingly, we express no opinion on the response.

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, 2014, and the related notes to the financial statements, which collectively comprise Iowa County, Wisconsin's basic financial statements. We issued our report thereon dated September 30, 2015, 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 7, 2015

Iowa County, Wisconsin
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2014

| Federal Agency/ Pass-Through Agency/ Program Title | Federal CFDA Number | (Accrued) Deferred Beginning Balance | Cash Received | Accrued (Deferred) Ending Balance | Revenues | Expenditures |
|--|---------------------------|---|------------------|--|----------|--------------|
| U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | | | | |
| Social Services Block Grant | 93.667 | | | | | |
| <i>Passed through State of Wisconsin:</i> | | | | | | |
| <i>Department of Health Services</i> | | \$ | \$ 17,143 | \$ | 17,143 | \$ 17,143 |
| <i>Department of Children and Families</i> | | | 32,754 | | 32,754 | 32,754 |
| <i>Greater Wisconsin Agency on Aging Resources, Inc.</i> | | | 1,757 | 1,552 | 3,309 | 3,309 |
| Total - Social Services Block Grant | 93.667 | | 51,654 | 1,552 | 53,206 | 53,206 |
| Temporary Assistance for Needy Families | 93.558 | | | | | |
| <i>Passed Through State of Wisconsin:</i> | | | | | | |
| <i>Department of Health Services</i> | | | 9,476 | | 9,476 | 9,476 |
| <i>Department of Health Services through Rock County</i> | | | 1,573 | | 1,573 | 1,573 |
| <i>Department of Children and Families</i> | | | 41,374 | | 41,374 | 41,374 |
| Total - Temporary Assistance for Needy Families | 93.558 | | 52,423 | | 52,423 | 52,423 |
| Foster Care - Title IV-E | 93.658 | | | | | |
| <i>Passed Through State of Wisconsin:</i> | | | | | | |
| <i>Department of Corrections</i> | | | 2,106 | | 2,106 | 2,106 |
| <i>Department of Workforce Development</i> | | | 74,123 | | 74,123 | 74,123 |
| Total - Foster Care - Title IV-E | 93.658 | | 76,229 | | 76,229 | 76,229 |
| Child Welfare Services - State Grant | 93.645 | | | | | |
| <i>Passed Through State of Wisconsin:</i> | | | | | | |
| <i>Department of Corrections</i> | | | 1,505 | | 1,505 | 1,505 |
| <i>Department of Workforce Development</i> | | | 11,958 | | 11,958 | 11,958 |
| Total - Child Welfare Services - State Grants | 93.645 | | 13,463 | | 13,463 | 13,463 |
| Medical Assistance Program | 93.778 | | | | | |
| <i>Passed Through State of Wisconsin:</i> | | | | | | |
| <i>Department of Health Services</i> | | | 1,628 | | 1,628 | 1,628 |
| <i>Department of Health Services (WIMCR)</i> | | | 1,042 | | 1,042 | 1,042 |
| <i>Department of Workforce Development</i> | | | 229 | | 229 | 229 |
| <i>Department of Health Services through Rock County</i> | | 4,259 | 128,539 | | 132,798 | 132,798 |
| <i>Wisconsin Physicians Services</i> | | | 17,192 | | 17,192 | 17,192 |
| <i>Greater Wisconsin Agency on Aging Resources, Inc.</i> | | | 47,119 | | 47,119 | 47,119 |
| Total - Medical Assistance Program | 93.778 | 4,259 | 195,749 | | 200,008 | 200,008 |

Passed Through State of Wisconsin - Department of Health Services

The accompanying notes are an integral part of this schedule.

Iowa County, Wisconsin
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2014

| Federal Agency/ Pass-Through Agency/ Program Title | Federal CFDA Number | (Accrued) Deferred Beginning Balance | Cash Received | Accrued (Deferred) Ending Balance | Revenues | Expenditures |
|--|---------------------------|---|------------------|--|----------------|----------------|
| Block Grants to Community Mental Health Services - State Grant | 93.958 | | 30,000 | | 30,000 | 30,000 |
| Public Health Emergency Preparedness Aligned Cooperative Agreements | 93.074 | | 35,915 | | 35,915 | 35,915 |
| Immunization Grants | 93.268 | | 7,549 | | 7,549 | 7,549 |
| Maternal and Child Health Service Block Grant to the States | 93.994 | | 8,473 | | 8,473 | 8,473 |
| <i>Passed Through Rock County</i> | | | | | | |
| State Children's Insurance Program | 93.767 | 544 | 16,461 | | 17,005 | 17,005 |
| <i>Passed Through State of Wisconsin - Department of Administration</i> | | | | | | |
| Low-Income Home Energy Assistance | 93.568 | (3,861) | 30,484 | 1,880 | 28,503 | 28,503 |
| <i>Passed Through State of Wisconsin - Greater Wisconsin Agency on Aging</i> | | | | | | |
| Special Programs for the Aging Title III-B | 93.044 | | 28,450 | | 28,450 | 28,450 |
| Total - Aging Cluster | | | 28,450 | | 28,450 | 28,450 |
| Title III-E National Family Caregiver Support Program | 93.052 | (3,535) | 10,292 | 3,496 | 10,253 | 10,253 |
| Title III-D Preventive Health | 93.043 | (1,462) | 2,335 | 1,440 | 2,313 | 2,313 |
| Medicare and Medicaid Services Research | 93.071 | (2,405) | 3,000 | | 595 | 595 |
| State Health Insurance Assistance Program | 93.324 | | 6,119 | 2,596 | 8,715 | 8,715 |
| Expanding CDSMP in Wisconsin | 93.734 | | 6,750 | | 6,750 | 6,750 |
| Centers for Medicare and Medicaid Services Research, Demonstrations, and | 93.779 | | 1,204 | | 1,204 | 1,204 |
| <i>Passed Through State of Wisconsin - Department of Workforce Development</i> | | | | | | |
| Child Support Program | 93.563 | (29,453) | 138,486 | 31,177 | 140,210 | 140,210 |
| Promoting Safe and Stable Families | 93.556 | | 38,068 | | 38,068 | 38,068 |
| Chafee Education and Training Vouchers Program (ETV) | 93.599 | | 256 | | 256 | 256 |
| Child Care Administration | 93.596 | | 35,749 | | 35,749 | 35,749 |
| Youth Independent Living | 93.674 | | 5,750 | | 5,750 | 5,750 |
| TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES | | (35,913) | 794,859 | 42,141 | 801,087 | 801,087 |
| U.S. DEPARTMENT OF AGRICULTURE | | | | | | |
| State Administration Matching Grants for Food Stamp Program | 10.561 | | | | | |
| <i>Passed Through Rock County</i> | | 4,158 | 125,861 | | 130,019 | 130,019 |
| <i>Passed Through State of Wisconsin - Department of Workforce Development</i> | | | 266 | | 266 | 266 |
| Total - State Administration Matching Grants for Food Stamp Program | 10.561 | 4,158 | 126,127 | | 130,285 | 130,285 |
| TOTAL U.S. DEPARTMENT OF AGRICULTURE | | 4,158 | 126,127 | | 130,285 | 130,285 |
| U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT | | | | | | |

Iowa County, Wisconsin
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2014

| Federal Agency/ Pass-Through Agency/ Program Title | Federal CFDA Number | (Accrued) Deferred Beginning Balance | Cash Received | Accrued (Deferred) Ending Balance | Revenues | Expenditures |
|---|---------------------------|---|---------------------|--|---------------------|---------------------|
| <i>Passed Through State of Wisconsin - Department of Administration</i> Community Development Block Grant - Emergency Assistance Program | 14.228 | (6,527) | 70,803 | 158,764 | 223,040 | 223,040 |
| Total - Community Development Block Grant | | (6,527) | 70,803 | 158,764 | 223,040 | 223,040 |
| TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT | | (6,527) | 70,803 | 158,764 | 223,040 | 223,040 |
| U.S. DEPARTMENT OF JUSTICE | | | | | | |
| Bulletproof Vest Partnership Program | 16.607 | | | 2,110 | 2,110 | 2,110 |
| <i>Passed Through State of Wisconsin - Department of Justice and Homeland Security</i> Treatment Alternatives and Diversion Program | 16.964 | | | 4,614 | 4,614 | 4,614 |
| Recovery Act - Byrne Memorial Justice Assistance Grant | ARRA- 16.804 | | 9,338 | | 9,338 | 9,338 |
| TOTAL U.S. DEPARTMENT OF JUSTICE | | | 9,338 | 6,724 | 16,062 | 16,062 |
| U.S. DEPARTMENT OF TRANSPORTATION | | | | | | |
| Highway Safety Cluster: <i>Passed Through State of Wisconsin - Department of Transportation</i> State and Community Safety Grant | 20.600 | (19,110) | 30,000 | 11,000 | 21,890 | 21,890 |
| Alcohol Enforcement Grant | 20.602 | | 8,946 | | 8,946 | 8,946 |
| Total - Highway Safety Cluster | | (19,110) | 38,946 | 11,000 | 30,836 | 30,836 |
| TOTAL U.S. DEPARTMENT OF TRANSPORTATION | | (19,110) | 38,946 | 11,000 | 30,836 | 30,836 |
| Emergency Food & Shelter Program | 97.024 | | 1,233 | | 1,233 | 1,233 |
| FEMA - Presidential Disaster Declaration FEMA-4141-WI-DR | 97.036 | (192,295) | 192,295 | 189,377 | 189,377 | 189,377 |
| Emergency Management - Performance Grant | 97.042 | (19,104) | 27,807 | 25,201 | 33,904 | 33,904 |
| TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY | | (211,399) | 221,335 | 214,578 | 224,514 | 224,514 |
| TOTAL - ALL FEDERAL AWARDS | | \$ (268,791) | \$ 1,261,408 | \$ 433,207 | \$ 1,425,824 | \$ 1,425,824 |

Iowa County, Wisconsin
Schedule of Expenditures of State Awards
For the Year Ended December 31, 2014

| 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 |
|---|---|---|------------------|--|----------------|----------------|
| WISCONSIN DEPARTMENT OF ADMINISTRATION | | | | | | |
| Land Information Board - Training Grant | 505.118 | \$ | \$ 1,000 | \$ | \$ 1,000 | \$ 1,000 |
| Land Information Board - Grants-in-Aid | 505.438 | 5,628 | 29,742 | | 35,370 | 35,370 |
| Public Benefits Fund | 505.371 | (6,790) | 22,827 | 1,783 | 17,820 | 17,820 |
| TOTAL WISCONSIN DEPARTMENT OF ADMINISTRATION | | (1,162) | 53,569 | 1,783 | 54,190 | 54,190 |
| WISCONSIN DEPARTMENT OF AGRICULTURE | | | | | | |
| Soil and Water Conservation Project | 115.15 | (43,543) | 106,537 | 35,219 | 98,213 | 98,213 |
| Land and Water Resource Management - Plan Implementation | 115.40 | (5,494) | 33,370 | 50,940 | 78,816 | 78,816 |
| TOTAL WISCONSIN DEPARTMENT OF AGRICULTURE | | (49,037) | 139,907 | 86,159 | 177,029 | 177,029 |
| WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES | | | | | | |
| State Funded Foster Care - Title IV-E | 437.3324 | | 101 | | 101 | 101 |
| Food Stamp Agency Incentive/Medical Assistance Program | 437.267 | | 495 | | 495 | 495 |
| Basic County Allocation | 437.3561 | | 118,277 | | 118,277 | 118,277 |
| State/County Match | 437.3681 | | 20,840 | | 20,840 | 20,840 |
| <i>Passed Through Grant County, Wisconsin Department of Social Services</i> | | | | | | |
| Child Support Program | 437.7502 | | 27,054 | | 27,054 | 27,054 |
| TOTAL WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES | | | 166,767 | | 166,767 | 166,767 |
| WISCONSIN DEPARTMENT OF CORRECTIONS | | | | | | |
| Youth Aids - Community Intervention | 410.302 | | 3,423 | | 3,423 | 3,423 |
| Community Youth and Family Aids | 410.313 | | 146,832 | | 146,832 | 146,832 |
| TOTAL WISCONSIN DEPARTMENT OF CORRECTIONS | | | 150,255 | | 150,255 | 150,255 |
| WISCONSIN DEPARTMENT OF HEALTH SERVICES | | | | | | |
| Basic County Allocation | 435.561 | | 106,477 | | 106,477 | 106,477 |
| Adult Protective Services | 435.312 | | 18,918 | | 18,918 | 18,918 |
| CST Counties 2015 | 435.81030 | | 18,079 | | 18,079 | 18,079 |
| CST Counties 2016 | 435.81038 | | 279 | | 279 | 279 |
| Maternal & Child Health Service Block Grant | 435.159320 | | 515 | | 515 | 515 |
| CC WWWP Service Coor GPR FED | 435.157000 | (382) | 10,508 | | 10,126 | 10,126 |
| Limited Agent Program | 435.124000 | | 7,292 | | 7,292 | 7,292 |
| State/County Match | 435.681 | | 14,608 | | 14,608 | 14,608 |
| CLTS PD Other | 435.871 | | 12,091 | | 12,091 | 12,091 |
| CLTS PD OTH CWA ADMIN | 435.877 | | 1,025 | | 1,025 | 1,025 |
| <i>Passed Through Rock County</i> | | | | | | |
| IMAA State Share | 435.283 | | 76,513 | | 76,513 | 76,513 |
| IMAA State Share Supp | 435.292 | | 5,254 | | 5,254 | 5,254 |
| IMAA Federal Share Supp | 435.293 | | 25 | | 25 | 25 |
| IMAA State Share ACA | 435.297 | 9,999 | 16,625 | | 26,624 | 26,624 |
| IMAA Federal Share ACA | 435.298 | 43 | 84 | | 127 | 127 |

Iowa County, Wisconsin
Schedule of Expenditures of State Awards
For the Year Ended December 31, 2014

| 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 Greater Wisconsin Agency on Aging Resources Inc.</i> | | | | | | |
| Senior Community Services | 435.560330 | | 5,551 | | 5,551 | 5,551 |
| Elder Abuse Direct Services | 435.560490 | (6,105) | 10,685 | 5,320 | 9,900 | 9,900 |
| TOTAL WISCONSIN DEPARTMENT OF HEALTH SERVICES | | 3,555 | 304,529 | 5,320 | 313,404 | 313,404 |
| WISCONSIN DEPARTMENT OF JUSTICE | | | | | | |
| Drug Crimes Enforcement Grant | 455.255 | (3,970) | 7,753 | 4,794 | 8,577 | 8,577 |
| Crime Victim & Witness Assistance Surcharge | 455.503 | (16,916) | 31,210 | 16,542 | 30,836 | 30,836 |
| TOTAL WISCONSIN DEPARTMENT OF JUSTICE | | (20,886) | 38,963 | 21,336 | 39,413 | 39,413 |
| WISCONSIN DEPARTMENT OF MILITARY AFFAIRS | | | | | | |
| EPCRA Emergency Planning Grant | 465.337 | (5,450) | 7,279 | 5,624 | 7,453 | 7,453 |
| Computer and Hazmat Response Equipment Grant | 465.367 | 0 | 9,266 | | 9,266 | 9,266 |
| FEMA - Presidential Disaster Declaration FEMA-4141-WI-DR | 465.305 | (32,049) | 32,049 | 31,563 | 31,563 | 31,563 |
| TOTAL WISCONSIN DEPARTMENT OF MILITARY AFFAIRS | | (37,499) | 48,594 | 37,187 | 48,282 | 48,282 |
| WISCONSIN DEPARTMENT OF NATURAL RESOURCES | | | | | | |
| Wildlife Damage Claims | 370.553 | (8,280) | 15,901 | 8,358 | 15,979 | 15,979 |
| Boat Landing-Lake Access Grant | 370.573 | (184) | 1,252 | | 1,068 | 1,068 |
| Snowmobile Aids | 370.574 | (1,919) | 32,774 | 1,272 | 32,127 | 32,127 |
| TOTAL WISCONSIN DEPARTMENT OF NATURAL RESOURCES | | (10,383) | 49,927 | 9,630 | 49,174 | 49,174 |
| WISCONSIN DEPARTMENT OF TRANSPORTATION | | | | | | |
| Specialized Transportation Assistance Program - Elderly and Handicapped Aids for Counties | 395.101 | 24,450 | 68,117 | (24,450) | 68,117 | 68,117 |
| TOTAL WISCONSIN DEPARTMENT OF TRANSPORTATION | | 24,450 | 68,117 | (24,450) | 68,117 | 68,117 |
| TOTAL - ALL STATE AWARDS | | \$ (90,962) | \$ 1,020,628 | \$ 136,965 | \$ 1,066,631 | \$ 1,066,631 |

Iowa County, Wisconsin
Notes to the Schedules of Expenditures of
Federal and State Awards
For the Year Ended December 31, 2014

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, 2014 are not included in the Schedule of Expenditures of Federal Awards.
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, 2014 was \$49,479.
5. The following programs, listed as federal awards, were considered major state programs:

| | Expenditures |
|-----------------------------------|--------------|
| Income Maintenance Administration | \$ 281,395 |
| Basic County Allocation | 168,674 |
| Child Care Program | 35,749 |

6. Expenditures for child support are comprised of the following:

| | Expenditures |
|--|--------------|
| Direct Costs | \$ 92,596 |
| GPR/PR Funding Allocation | 27,054 |
| MSL Incentive | 9,101 |
| Medical Support | 1,008 |
| Qualifying Non-IV-D Activities | 263 |
| Performance Incentives | 40,498 |
| Fees | (2,600) |
| Parent Locator Services | (656) |
| Totals per Schedule of Expenditures of Federal and State Awards | \$ 167,264 |

Iowa County, Wisconsin
 Schedule of Findings and Questioned Cost (Continued)
 For the Year Ended December 31, 2014

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

Federal Awards

Internal Control over major programs:

- Material Weakness(es) identified? Yes No
- Significant deficiency (ies) identified that are not considered to be material weaknesses? Yes 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 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 |
| 14.228 | Community Development Block Grant - EAP |
| 93.778 | 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 No

State Awards

Internal Control over major programs:

- Material Weakness(es) identified? Yes No
- Significant deficiency (ies) identified that are not considered to be material weaknesses? Yes 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 No

Management Letter Issued? Yes No

Iowa County, Wisconsin
 Schedule of Findings and Questioned Cost (Continued)
 For the Year Ended December 31, 2014

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

Identification of major programs:

| State Number | Name of Program |
|---|---|
| 395.101 | Elderly and Handicapped Aids for Counties |
| 410.313 | Community Youth and Family Aids |
| 435.283/435.292/435.293/435.297/435.298 | Income Maintenance Administration |
| 435.561/437.3561 | Basic County Allocation |
| 435.681/437.3681 | State/County Match |
| 437.347 | Child Care Program |

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

Section II - Financial Statement Findings

Finding #2014-001- 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, 2014

Section III – Federal Award Findings and Questioned Costs

Finding #2014-002 – #97.036 Disaster Grants Allowable Costs and Reporting

Condition: Direct administrative costs for records and reports totaling \$9,810 were claimed but were not approved by FEMA at the time of project formulation. The State of Wisconsin Department of Military Affairs was the pass-through entity and did not reimburse these costs.

Criteria: Only costs approved at project formulation and approved by FEMA should be claimed. In order to be eligible for a different type of administrative cost, an agency needs to track support activities that were related only to the project and claim only that portion of administration.

Cause: The County was not aware that records and reports costs were not approved and claimed reimbursement for these costs.

Questioned costs: None.

Effect: The County was not reimbursed for costs totaling \$9,810 (federal share \$8,408 and state share \$1,402).

Recommendation: Read grant awards to determine allowable activities and costs as well as any administrative tracking requirements before claiming reimbursement. Claim only allowable costs.

Response: The State of Wisconsin Department of Military Affairs is aware that records and reports costs were claimed and the agency did not reimburse these costs. The County will read grant awards for allowable activities and costs before claiming reimbursement and claim only costs allowed by grants.

Section IV – State Award Findings and Questioned Costs

None

**STATUS OF PRIOR YEAR
FINDINGS AND QUESTIONED COSTS**

Iowa County, Wisconsin
Summary Schedule of Prior Audit Findings
For the Year Ended December 31, 2014

#2013-001 – This is still a finding. See finding #2014-001.

#2013-002 – Bloomfield Healthcare and Rehabilitation Center is reconciling accounts receivable on a monthly basis.

#2013-003 – The County refunded the questioned costs noted in this finding. Amounts reported on the monthly 600 reports agreed to the County's general ledger for 2014.