

IOWA COUNTY, WISCONSIN
ADDITIONAL REPORTS AND SCHEDULES
REQUIRED BY THE UNIFORM GUIDANCE AND
THE STATE SINGLE AUDIT GUIDELINES
FOR THE YEAR ENDED DECEMBER 31, 2015

IOWA COUNTY, WISCONSIN
ADDITIONAL REPORTS AND SCHEDULES
REQUIRED BY THE UNIFORM GUIDANCE AND
THE STATE SINGLE AUDIT GUIDELINES
FOR THE YEAR ENDED DECEMBER 31, 2015

TABLE OF CONTENTS

Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>	1
Independent Auditor’s Report on Compliance for Each Major Federal and State Program; Independent Auditor’s Report on Internal Control Over Compliance Required by the Uniform Guidance and the State Single Audit Guidelines and Report on Schedules of Expenditures of Federal and State Awards	3
Schedule of Expenditures of Federal Awards	6-8
Schedule of Expenditures of State Awards	9-10
Notes to the Schedules of Expenditures of Federal and State Awards	11
Schedule of Findings and Questioned Costs.....	12-13
Summary Schedule of Prior Audit Findings	14

INDEPENDENT AUDITOR'S 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*

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, 2015, 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 July 11, 2016.

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 a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item #2015-001 that we consider to be a significant deficiency.

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
July 11, 2016

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND STATE PROGRAM; INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND THE STATE SINGLE AUDIT GUIDELINES AND REPORT ON SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS

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 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, 2015. 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, 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. Those standards, the Uniform Guidance and the State Single Audit Guidelines require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal 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, 2015.

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 the Uniform Guidance 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.

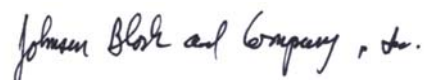
Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and the 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 the Uniform Guidance 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, 2015, and the related notes to the financial statements, which collectively comprise Iowa County, Wisconsin's basic financial statements. We issued our report thereon dated July 11, 2016, 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 the Uniform Guidance 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
September 20, 2016

Iowa County, Wisconsin
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2015

Federal Agency/ Pass-Through Agency/ Program Title	Federal CFDA Number	Wisconsin Pass Through Number		(Accrued) Deferred Beginning Balance	Cash Received	Accrued (Deferred) Ending Balance	Revenues	Expenditures
		CARS/CORe Line	Project					
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES								
Social Services Block Grant	93.667							
<i>Passed through State of Wisconsin:</i>		561						
<i>Department of Health Services</i>		3561		\$	\$ 17,995	\$	\$ 17,995	\$ 17,995
<i>Department of Children and Families</i>		560106			33,569		33,569	33,569
<i>Greater Wisconsin Agency on Aging Resources, Inc.</i>				(1,552)	3,301		1,749	1,749
Total - Social Services Block Grant	93.667			(1,552)	54,865		53,313	53,313
Temporary Assistance for Needy Families	93.558							
<i>Passed Through State of Wisconsin:</i>								
<i>Department of Health Services</i>		561			9,769		9,769	9,769
<i>Department of Children and Families</i>		3561			46,162		46,162	46,162
Total - Temporary Assistance for Needy Families	93.558				55,931		55,931	55,931
Foster Care - Title IV-E	93.658							
<i>Passed Through State of Wisconsin:</i>								
<i>Department of Corrections</i>			301.263		2,101		2,101	2,101
<i>Department of Children and Families</i>		3561			79,015		79,015	79,015
Total - Foster Care - Title IV-E	93.658				81,116		81,116	81,116
Child Welfare Services - State Grants	93.645							
<i>Passed Through State of Wisconsin:</i>								
<i>Department of Corrections</i>			301.263		1,501		1,501	1,501
<i>Department of Children and Families</i>		3561			12,255		12,255	12,255
Total - Child Welfare Services - State Grants	93.645				13,756		13,756	13,756
Medical Assistance Program	93.778							
<i>Passed Through State of Wisconsin:</i>								
<i>Department of Health Services</i>		878			1,296		1,296	1,296
<i>Department of Health Services</i>		159320			708		708	708
<i>Department of Health Services Wisconsin Medicaid Cost Reporting (WIMCR)</i>		N/A			184		184	184
<i>Department of Children and Families</i>		980			165		165	165
<i>Department of Health Services through Rock County</i>		284, 298			132,847		132,847	132,847
<i>Wisconsin Physicians Services</i>		872			18,483		18,483	18,483
<i>Greater Wisconsin Agency on Aging Resources, Inc.</i>		560020, 560023, 560029			31,490		31,490	31,490
Total - Medical Assistance Program	93.778				185,173		185,173	185,173
Block Grants to Community Mental Health Services - State Grant	93.958	515			4,331		4,331	4,331
Block Grants for Prevention and Treatment of Substance Abuse	93.959	515			31,896		31,896	31,896
Public Health Emergency Preparedness Aligned Cooperative Agreements	93.074	155015, 155050			29,958	8,194	38,152	38,152
Immunization Grants	93.268	155020			7,513		7,513	7,513
Maternal and Child Health Service Block Grant to the States	93.994	159320			12,725		12,725	12,725
Prevention QI Grant - CONS Contracts PHHS	93.758	159220			681		681	681

Iowa County, Wisconsin
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2015

Federal Agency/ Pass-Through Agency/ Program Title	Federal CFDA Number	Wisconsin Pass Through Number		(Accrued) Deferred Beginning Balance	Cash Received	Accrued (Deferred) Ending Balance	Revenues	Expenditures
		CARS/CORe Line	Project					
<i>Passed Through Rock County</i>								
State Children's Insurance Program	93.767	284, 298			14,463		14,463	14,463
<i>Passed Through State of Wisconsin - Department of Administration:</i>								
Low-Income Home Energy Assistance	93.568		100-155	(1,880)	25,264	1,745	25,129	25,129
<i>Resources, Inc.:</i>								
Special Programs for the Aging Title III-B	93.044	560340			28,507		28,507	28,507
Total - Aging Cluster					28,507		28,507	28,507
Title III-E National Family Caregiver Support Program	93.052	560520		(3,496)	7,435	6,259	10,198	10,198
Title III-D Preventive Health	93.043	560510		(1,440)	2,334	1,157	2,051	2,051
Centers for Medicare and Medicaid Services Research, Demonstrations, etc.	93.324	5600432		(2,596)	9,684	930	8,018	8,018
Expanding CDSMP in Wisconsin	93.734	560122			7,200		7,200	7,200
<i>Passed Through State of Wisconsin - Department of Children and Families</i>								
Child Support Program	93.563	7332, 7477, 7482, 7506, 7606, 7613, 7903		(31,177)	135,240	36,992	141,055	141,055
Promoting Safe and Stable Families	93.556	3306			38,069		38,069	38,069
Chafee Education and Training Vouchers Program (ETV)	93.599	3398			118		118	118
Child Care Administration	93.596	831, 852			38,960		38,960	38,960
Youth Independent Living	93.674	3360			7,321		7,321	7,321
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				(42,141)	792,540	55,277	805,676	805,676
U.S. DEPARTMENT OF AGRICULTURE								
State Administration Matching Grants for Food Stamp Program	10.561							
<i>Passed Through State of Wisconsin:</i>								
<i>Department of Health Services through Rock County</i>		284, 298			115,704		115,704	115,704
<i>Department of Children and Families</i>		965			485		485	485
Total - State Administration Matching Grants for Food Stamp Program	10.561				116,189		116,189	116,189
TOTAL U.S. DEPARTMENT OF AGRICULTURE					116,189		116,189	116,189
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT								
<i>Passed Through State of Wisconsin - Department of Administration</i>								
Community Development Block Grant - Emergency Assistance Program	14.228		14-01	(158,764)	271,633	181,995	294,864	294,864
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				(158,764)	271,633	181,995	294,864	294,864
U.S. DEPARTMENT OF JUSTICE								
Bulletproof Vest Partnership Program	16.607			(2,110)	2,710		600	600

Iowa County, Wisconsin
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2015

Federal Agency/ Pass-Through Agency/ Program Title	Federal CFDA Number	Wisconsin Pass Through Number		(Accrued) Deferred Beginning Balance	Cash Received	Accrued (Deferred) Ending Balance	Revenues	Expenditures
		CARS/CORe Line	Project					
<i>Passed Through Grant County</i>								
CEASE Grant Funds passed through Grant County	16.000		100-241		591		591	591
<i>Passed Through State of Wisconsin - Department of Justice</i>								
Internet Crimes Against Children Grant	16.543		100-241		1,500		1,500	1,500
Treatment Alternatives and Diversion Program	16.964		2015-TD-02-11142	(4,614)	4,614	41,122	41,122	41,122
Byrne Memorial Justice Assistance	16.804		100-543		9,338		9,338	9,338
TOTAL U.S. DEPARTMENT OF JUSTICE					(6,724)	41,122	53,151	53,151
U.S. DEPARTMENT OF TRANSPORTATION								
<i>Passed Through State of Wisconsin - Department of Transportation</i>								
Safety Enforcement Grants	20.602		211-185		14,390	1,918	16,308	16,308
Safety Enforcement Grants passed through Dane County	20.602		211-185			2,098	2,098	2,098
Total - Highway Safety Cluster					14,390	4,016	18,406	18,406
State and Community Safety Grant	20.605		211-568	(11,000)	22,000		11,000	11,000
TOTAL U.S. DEPARTMENT OF TRANSPORTATION					(11,000)	4,016	29,406	29,406
U.S. DEPARTMENT OF HOMELAND SECURITY								
<i>Passed Through State of Wisconsin - Department of Military Affairs</i>								
FEMA - Presidential Disaster Declaration FEMA-4141-WI-DR	97.036		100-342	(189,377)	189,377			
Emergency Management - Performance Grant	97.042		100-342	(25,201)	37,669	25,331	37,799	37,799
Homeland Security Daily User Radio Grant	97.067		100-350		218,690		218,690	218,690
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY					(214,578)	25,331	256,489	256,489
TOTAL - ALL FEDERAL AWARDS					\$ (433,207)	\$ 1,681,241	\$ 307,741	\$ 1,555,775

Iowa County, Wisconsin
Schedule of Expenditures of State Awards
For the Year Ended December 31, 2015

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		67,080	(5,499)	61,581	61,581
Public Benefits Fund	505.371	(1,783)	9,296	3,295	10,808	10,808
TOTAL WISCONSIN DEPARTMENT OF ADMINISTRATION		(1,783)	77,376	(2,204)	73,389	73,389
WISCONSIN DEPARTMENT OF AGRICULTURE						
Soil and Water Conservation Project	115.15	(35,219)	137,453		102,234	102,234
Land and Water Resource Management - Plan Implementation	115.40	(50,940)	89,032	31,326	69,418	69,418
TOTAL WISCONSIN DEPARTMENT OF AGRICULTURE		(86,159)	226,485	31,326	171,652	171,652
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES						
State Funded Foster Care - Title IV-E	437.3324		219		219	219
Food Stamp Agency Incentive/Medical Assistance Program	437.267		650		650	650
IV-E Training	437.3396		138		138	138
Basic County Allocation	437.3561		121,222		121,222	121,222
State/County Match	437.3681		21,220		21,220	21,220
Child Support Program	437.7603		22,943		22,943	22,943
TOTAL WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES			166,392		166,392	166,392
WISCONSIN DEPARTMENT OF CORRECTIONS						
Youth Aids - Community Intervention	410.302		3,453		3,453	3,453
Community Youth and Family Aids	410.313		146,489		146,489	146,489
TOTAL WISCONSIN DEPARTMENT OF CORRECTIONS			149,942		149,942	149,942
WISCONSIN DEPARTMENT OF HEALTH SERVICES						
Basic County Allocation	435.561		105,332		105,332	105,332
Adult Protective Services	435.312		18,918		18,918	18,918
Alzheimers Family Support	435.381		5,635		5,635	5,635
Alzheimers Family Support	435.515		660		660	660
CST Counties 2015	435.81030		7,561		7,561	7,561
CST Counties 2016	435.81038		1,983		1,983	1,983
Intensive Supervision Program	435.8400			9,000	9,000	9,000
Maternal & Child Health Service Block Grant	435.159320		708		708	708
CC WWWP Service Coor GPR FED	435.157000		2,517		2,517	2,517
Limited Agent Program	435.124000		8,568	604	9,172	9,172
State/County Match	435.681		14,608		14,608	14,608
CLTS PD Other	435.871		13,277		13,277	13,277
CLTS PD OTH CWA ADMIN	435.877		1,112		1,112	1,112
<i>Passed Through Rock County</i>						
IMAA State Share	435.283		69,630		69,630	69,630
IMAA Federal Share	435.284		1,189		1,189	1,189
IMAA State Share ACA	435.297		18,968		18,968	18,968
IMAA Federal Share ACA	435.298		299		299	299

Iowa County, Wisconsin
Schedule of Expenditures of State Awards
For the Year Ended December 31, 2015

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>						
State Benefit Specialist	435.560320		15,873		15,873	15,873
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	435.560490	(5,320)	10,001	5,219	9,900	9,900
TOTAL WISCONSIN DEPARTMENT OF HEALTH SERVICES		(5,320)	305,665	14,823	315,168	315,168
WISCONSIN DEPARTMENT OF JUSTICE						
Drug Crimes Enforcement Grant	455.255	(4,794)	14,767	3,522	13,495	13,495
Crime Victim & Witness Assistance Surcharge	455.503	(16,542)	31,150	17,439	32,047	32,047
TOTAL WISCONSIN DEPARTMENT OF JUSTICE		(21,336)	45,917	20,961	45,542	45,542
WISCONSIN DEPARTMENT OF MILITARY AFFAIRS						
EPCRA Emergency Planning Grant	465.337	(5,624)	7,591	5,964	7,931	7,931
Computer and Hazmat Response Equipment Grant	465.367	0	8,160		8,160	8,160
FEMA - Presidential Disaster Declaration FEMA-4141-WI-DR	465.305	(31,563)	31,563			
TOTAL WISCONSIN DEPARTMENT OF MILITARY AFFAIRS		(37,187)	47,314	5,964	16,091	16,091
WISCONSIN DEPARTMENT OF NATURAL RESOURCES						
Wildlife Damage Claims	370.553	(8,358)	28,506	6,367	26,515	26,515
Boat Landing-Lake Access Grant	370.573	0	324		324	324
Snowmobile Aids	370.574	(1,272)	1,272	27,719	27,719	27,719
TOTAL WISCONSIN DEPARTMENT OF NATURAL RESOURCES		(9,630)	30,102	34,086	54,558	54,558
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
WISCONSIN DEPARTMENT OF VETERANS AFFAIRS						
County Veterans Service Office	485.001		500	3,398	3,898	3,898
TOTAL WISCONSIN DEPARTMENT OF VETERANS AFFAIRS			500	3,398	3,898	3,898
TOTAL - ALL STATE AWARDS		\$ (136,965)	\$ 1,117,810	\$ 83,904	\$ 1,064,749	\$ 1,064,749

Iowa County, Wisconsin
Notes to the Schedules of Expenditures of
Federal and State Awards
For the Year Ended December 31, 2015

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 the Uniform Guidance and the State Single Audit Guidelines. 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, 2015 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, 2015 was \$61,589.
5. The following programs, listed as federal awards, were considered major state programs:

	Expenditures
Income Maintenance Administration	\$ 263,014
Basic County Allocation	172,963

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

	Expenditures
Direct Costs	\$ 97,410
GPR/PR Funding Allocation	22,943
MSL Incentive	10,764
Medical Support	1,408
Qualifying Non-IV-D Activities	368
Performance Incentives	34,503
Fees	(2,834)
Parent Locator Services	(564)
CS Audit Adjustments	(1,230)
Totals per Schedules of Expenditures of Federal and State Awards	\$ 162,768

7. Iowa County does not use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance. A central services cost allocation plan is prepared by an independent organization and used to allocate indirect costs to grant programs.

Iowa County, Wisconsin
 Schedule of Findings and Questioned Cost (Continued)
 For the Year Ended December 31, 2015

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 2 CFD section 200.516(a)? _____ Yes X No

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
14.228	Community Development Block Grant - EAP
93.778	Medicaid
97.067	Homeland Security Grant Program

Dollar Threshold used to distinguish between type A and type B programs: \$750,000

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, 2015

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

Identification of major programs:

<u>State Number</u>	<u>Name of Program</u>
115.40	Land and Water Resource Management
435.561/437.3561	Basic County Allocation
410.313	Community Youth and Family Aids
435.283/435.284/435.297/435.298	Income Maintenance Administration

Dollar threshold to distinguish between type A and type B programs: \$250,000

Section II - Financial Statement Findings

Finding #2015-001- Preparation of Financial Statements (Prior Year Finding)

- 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.

Section III – Federal Award Findings and Questioned Costs

None

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, 2015

#2014-001 – This is still a finding. See finding #2015-001.

#2014-002 – The grant to which this finding applied ended in 2014. There were no similar findings for 2015.