

IOWA COUNTY, WISCONSIN
ADDITIONAL REPORTS AND SCHEDULES
REQUIRED BY THE UNIFORM GUIDANCE AND
THE STATE SINGLE AUDIT GUIDELINES
FOR THE YEAR ENDED DECEMBER 31, 2017

IOWA COUNTY, WISCONSIN
ADDITIONAL REPORTS AND SCHEDULES
REQUIRED BY THE UNIFORM GUIDANCE AND
THE STATE SINGLE AUDIT GUIDELINES
FOR THE YEAR ENDED DECEMBER 31, 2017

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.....	12-16
Summary Schedule of Prior Audit Findings	17



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, 2017, 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 24, 2018.

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 #2017-001 and #2017-002 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 & Company, Inc.

Johnson Block and Company, Inc.
Mineral Point, Wisconsin
September 24, 2018



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, 2017. 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, 2017.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and State Single Audit Guidelines and which is described in the accompanying schedule of findings and questioned costs as item #2017-003. Our opinion on each major federal and state program is not modified with respect to this matter.

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

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 and therefore, material weaknesses or significant deficiencies may exist that have not been 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 #2017-003, that we consider to be a significant deficiency.

Iowa County, Wisconsin's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Iowa County, Wisconsin'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 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, 2017, 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 24, 2018, 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 & Company, Inc.

Johnson Block and Company, Inc.
Mineral Point, Wisconsin
September 24, 2018

Iowa County, Wisconsin
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2017

Federal Agency/ Pass-Through Agency/ Program Title	Federal CFDA Number	Wisconsin Pass Through Number CARS/SPARC Line	Project	(Accrued) Deferred Beginning Balance	Cash Received	Accrued (Deferred) Ending Balance	Revenues	Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES								
Temporary Assistance for Needy Families <i>Passed Through State of Wisconsin:</i> <i>Department of Health Services</i> <i>Department of Children and Families</i>	93.558	561 852, 3377, 3380		\$	\$ 10,093 26,695	\$	\$ 10,093 26,695	\$ 10,093 26,695
Total - Temporary Assistance for Needy Families	93.558				36,788		36,788	36,788
Social Services Block Grant <i>Passed Through State of Wisconsin:</i> <i>Department of Health Services</i> <i>Department of Health Services through Green County</i>	93.667	561 560095			18,924 23,353		18,924 23,353	18,924 23,353
Total - Social Services Block Grant	93.667				42,277		42,277	42,277
Medical Assistance Program <i>Passed Through State of Wisconsin:</i> <i>Department of Health Services</i> <i>Department of Health Services</i> <i>Department of Health Services Wisconsin Medicaid Cost Reporting (WIMCR)</i> <i>Department of Health Services through Rock County</i>	93.778	878 159320 Not available 277, 284 560061, 560074, 560081, 560087, 560091		(250)	860 567 695 160,510 197,843 12,958 7,753	76	860 643 445 160,510 197,843 12,958 7,753	860 643 445 160,510 197,843 12,958 7,753
<i>Department of Health Services through Green County</i> <i>Greater Wisconsin Agency on Aging Resources, Inc.</i> <i>Wisconsin Physicians Services</i>		560021, 560029 872			197,843 12,958 7,753		197,843 12,958 7,753	197,843 12,958 7,753
Total - Medical Assistance Program	93.778			(250)	381,186	76	381,012	381,012
<i>Passed Through State of Wisconsin - Department of Health Services</i>								
Public Health Emergency Preparedness	93.069	155015, 155050			500	15,535	16,035	16,035
Public Health Emergency Preparedness Aligned Cooperative Agreements	93.074	11111, 155015		(12,006)	31,192		19,186	19,186
Immunization Grants	93.268	155020			7,401	185	7,586	7,586
Adult Immunizations	93.733	155032			2,304		2,304	2,304
State and Local Public Health Actions to Prevent Diabetes	93.757	155790	100-150		7,500		7,500	7,500
Preventive Health and Health Services Block Grant funded solely with PPHF	93.758	159220			681		681	681
Maternal & Child Health Services Block Grant	93.994	159320			10,641	1,433	12,074	12,074
Block Grants to Community Mental Health Services - State Grant	93.958	515			3,632		3,632	3,632
<i>Passed Through Rock County, Wisconsin</i> State Children's Insurance Program	93.767	277, 284			15,617		15,617	15,617
<i>Passed Through State of Wisconsin - Department of Administration:</i> Low-Income Home Energy Assistance	93.568		100-155	(2,755)	26,620	1,037	24,902	24,902

Iowa County, Wisconsin
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2017

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/SPARC Line	Project					
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES, CONTINUED								
<i>Resources, Inc.:</i>								
Special Programs for the Aging Title III-B	93.044	560340			27,518		27,518	27,518
Total - Aging Cluster					27,518		27,518	27,518
Title III-E National Family Caregiver Support Program	93.052	560520		(3,384)	9,092	4,265	9,973	9,973
Title III-D Preventive Health	93.043	560510			3,457	2,934	6,391	6,391
Centers for Medicare and Medicaid Services Research, Demonstrations, etc.	93.324	560432		(1,940)	2,268	2,996	3,324	3,324
<i>Passed Through State of Wisconsin - Department of Children and Families</i>								
			7477, 7482, 7506, 7615,					
Child Support Program	93.563	7903		(33,039)	139,080	32,015	138,056	138,056
Promoting Safe and Stable Families	93.556	3306			38,069		38,069	38,069
Child Care Administration	93.596	831, 840, 852			23,743		23,743	23,743
Adoption and Legal Guardianship Incentive Payments	93.603	3394			2,686		2,686	2,686
Child Welfare Services - State Grants	93.645	3413, 3561, 3681			13,525		13,525	13,525
Foster Care - Title IV-E	93.658	3396, 3413, 3561, 3681			139,933		139,933	139,933
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				(53,374)	965,710	60,476	972,812	972,812
U.S. DEPARTMENT OF AGRICULTURE								
<i>Passed Through State of Wisconsin:</i>								
<i>Department of Health Services through Rock County</i>								
State Administrative Matching Grants for Supplemental Nutrition Assistance	10.561	277, 284			117,853		117,853	117,853
TOTAL U.S. DEPARTMENT OF AGRICULTURE					117,853		117,853	117,853
U.S. DEPARTMENT OF JUSTICE								
Bulletproof Vest Partnership Program	16.607			(1,035)	1,035			
<i>Passed Through Grant County</i>								
CEASE Grant Funds passed through Grant County	16.000			(882)	9,192	1,570	9,880	9,880
<i>Passed Through State of Wisconsin - Department of Justice</i>								
Edward Byrne Memorial Justice Assistance Grant Program	16.738			(3,742)	14,225	3,012	13,495	13,495
TOTAL U.S. DEPARTMENT OF JUSTICE				(5,659)	24,452	4,582	23,375	23,375

Iowa County, Wisconsin
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2017

Federal Agency/ Pass-Through Agency/ Program Title	Federal CFDA Number	Wisconsin Pass Through Number CARS/SPARC Line	Project	(Accrued) Deferred Beginning Balance	Cash Received	Accrued (Deferred) Ending Balance	Revenues	Expenditures
U.S. DEPARTMENT OF TRANSPORTATION								
<i>Passed Through State of Wisconsin - Department of Transportation</i>								
Safety Enforcement Grants	20.600		211-185		6,500		6,500	6,500
Safety Enforcement Grants passed through Dane County	20.600		211-185	(5,042)	5,042			
Total - Highway Safety Cluster				(5,042)	11,542		6,500	6,500
TOTAL U.S. DEPARTMENT OF TRANSPORTATION				(5,042)	11,542		6,500	6,500
U.S. DEPARTMENT OF HOMELAND SECURITY								
<i>Passed Through State of Wisconsin - Department of Military Affairs</i>								
Emergency Management Performance Grant	97.042		100-342	(8,912)	21,540	24,990	37,618	37,618
Hazard Mitigation Grant	97.039		2016-003		37,500		37,500	37,500
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY				(8,912)	59,040	24,990	75,118	75,118
TOTAL - ALL FEDERAL AWARDS				\$ (72,987)	\$ 1,178,597	\$ 90,048	\$ 1,195,658	\$ 1,195,658

Iowa County, Wisconsin
Schedule of Expenditures of State Awards
For the Year Ended December 31, 2017

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	\$ (576)	\$ 424	\$ 424
Land Information Board - Grants-in-Aid	505.438	73,591	110,152	(111,094)	72,649	72,649
Public Benefits Fund	505.371	(4,134)	23,687	186	19,739	19,739
TOTAL WISCONSIN DEPARTMENT OF ADMINISTRATION		69,457	134,839	(111,484)	92,812	92,812
WISCONSIN DEPARTMENT OF AGRICULTURE, TRADE & CONSUMER PROTECTION						
Agricultural Clean Sweep	115.04		25,830		25,830	25,830
County Staff and Support	115.15		100,568		100,568	100,568
Land and Water Resource Management - Plan Implementation	115.40	(54,941)	70,918	19,912	35,889	35,889
TOTAL WISCONSIN DEPARTMENT OF AGRICULTURE, TRADE & CONSUMER PROTECTION		(54,941)	197,316	19,912	162,287	162,287
WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES						
Juvenile Justice Community Intervention Program	437.3410		3,514		3,514	3,514
Juvenile Justice Alcohol or Other Drug Abuse	437.3411		3,162		3,162	3,162
Juvenile Justice Youth Aids	437.3413		145,429		145,429	145,429
Basic County Allocation	437.3561		129,979		129,979	129,979
State/County Match	437.3681		10,332		10,332	10,332
Medicaid Agency Incentives	437.980		1,718		1,718	1,718
Food Stamp Agency Incentive	437.965		2,118		2,118	2,118
WisSACWIS Annual Operation Maintenance Fee	437.3935		(3,200)		(3,200)	(3,200)
PDS Partnership Fees	437.394		(1,072)		(1,072)	(1,072)
Child Support MSL Incentive	437.7332	(759)	8,437	632	8,310	8,310
Child Support Program	437.7502		22,646		22,646	22,646
Child Support Medical Support	437.7606	(77)	485	19	427	427
TOTAL WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES		(836)	323,548	651	323,363	323,363
WISCONSIN DEPARTMENT OF HEALTH SERVICES						
Basic County Allocation	435.561		108,116		500	108,116
Adult Protective Services	435.312		18,918	(12,006)	31,192	18,918
Alzheimers Family Support	435.381		11,123		11,123	11,123
Alzheimers Family Support	435.515		28,309		28,309	28,309
Limited Agent Program	435.124	(1,744)	7,172		5,428	5,428
State/County Match	435.681		14,608		14,608	14,608
CLTS PD Other	435.871		5,482		5,482	5,482
CLTS PD OTH CWA ADMIN	435.877		860		860	860
<i>Passed Through Rock County</i>						
IMAA State Share	435.283		117,608		117,608	117,608
IMAA Federal Share	435.284		3,324		3,324	3,324
IMAA State Share ACA	435.276		5,647		5,647	5,647
IMAA Federal Share ACA	435.277		38		38	38
<i>Passed Through Green County</i>						
ADRC MFP-H - GPR	435.560062		4,964		4,964	4,964
ADRC MFP-H - Non MA	435.560063		889		889	889

Iowa County, Wisconsin
Schedule of Expenditures of State Awards
For the Year Ended December 31, 2017

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 HEALTH SERVICES, CONTINUED						
DBSRC Medicaid I&A GPR	435.560082		33,590		33,590	33,590
ADRC Disability Benefit Specialist	435.560085		4,486		4,486	4,486
Resource Center MA I&A	435.560088		76,929		76,929	76,929
Resource Center Screen	435.560092		15,978		15,978	15,978
ADRC Other Expenses	435.560095		23,353		23,353	23,353
<i>Passed Through Greater Wisconsin Agency on Aging Resources Inc.</i>						
State Benefit Specialist	435.560320		16,639		16,639	16,639
State Benefit Specialist	435.560024		11,576		11,576	11,576
Senior Community Services	435.560330	(1,440)	5,666	1,325	5,551	5,551
State Pharmaceutical Assistance Program	435.560327		3,275		3,275	3,275
Elder Abuse Direct Services	435.560490	(1,334)	3,602	7,632	9,900	9,900
TOTAL WISCONSIN DEPARTMENT OF HEALTH SERVICES		(4,518)	522,152	(3,049)	431,249	526,591
WISCONSIN DEPARTMENT OF JUSTICE						
Drug Crimes Enforcement Grant	455.225		9,338		9,338	9,338
Alt Prosecutions Alcohol Drugs Grant	455.271	(12,512)	12,512	62,879	62,879	62,879
Victim & Witness Assistance Program	455.539	(17,439)	33,678	15,990	32,229	32,229
TOTAL WISCONSIN DEPARTMENT OF JUSTICE		(29,951)	55,528	78,869	104,446	104,446
WISCONSIN DEPARTMENT OF MILITARY AFFAIRS						
EPCRA Emergency Planning Grant	465.337	(1,977)	3,954	7,030	9,007	9,007
Emergency Response Equipment Grant	465.308	(534)	8,728		8,194	8,194
TOTAL WISCONSIN DEPARTMENT OF MILITARY AFFAIRS		(2,511)	12,682	7,030	17,201	17,201
WISCONSIN DEPARTMENT OF NATURAL RESOURCES						
Wildlife Damage Claims	370.553	(3,747)	11,068	47,141	54,462	54,462
Boat Landing-Lake Access Grant	370.573	(1,323)	1,323			
Snowmobile Aids	370.574	(27,850)	55,700		27,850	27,850
TOTAL WISCONSIN DEPARTMENT OF NATURAL RESOURCES		(32,920)	68,091	47,141	82,312	82,312
WISCONSIN DEPARTMENT OF TRANSPORTATION						
Specialized Transportation Assistance Program - Elderly and Handicapped Aids for Counties	395.101	24,450	69,578	(24,450)	69,578	69,578
TOTAL WISCONSIN DEPARTMENT OF TRANSPORTATION		24,450	69,578	(24,450)	69,578	69,578
WISCONSIN DEPARTMENT OF VETERANS AFFAIRS						
County Veterans Service Office	485.001		10,000		10,000	10,000
TOTAL WISCONSIN DEPARTMENT OF VETERANS AFFAIRS			10,000		10,000	10,000
TOTAL - ALL STATE AWARDS		\$ (31,770)	\$ 1,393,734	\$ 14,620	\$ 1,293,248	\$ 1,388,590

Iowa County, Wisconsin
Notes to the Schedules of Expenditures of
Federal and State Awards
For the Year Ended December 31, 2017

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, 2017 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, 2017 was \$35,889.
5. In-kind expenditures for Title III totaled \$2,402 and are not reflected in the expenditure totals.
6. The following programs, listed as federal awards, were considered major state programs:

	Expenditures
Income Maintenance Administration	\$ 288,371
Basic County Allocation	167,479

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

	Expenditures
MSL Incentive	\$ 8,310
All Other Expenditures	106,416
Child Support Fees	(2,648)
GPR/PR Funding Allocation	22,646
Qualifying Non-IV-D Activities	259
County E-Filing	2,620
Medical Support GPR Earned	427
Performance Incentives	34,573
Parent Locator Services	(544)
Totals per Schedules of Expenditures of Federal and State Awards	\$ 172,059

8. 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 Costs
 For the Year Ended December 31, 2017

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 2 CFR section 200.516(a)? Yes No

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
93.778	Medicaid

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

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 Costs
 For the Year Ended December 31, 2017

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

Identification of major programs:

State Number	Name of Program
435.561/437.3561	Basic County Allocation
435.283/435.284	Income Maintenance Administration
395.101	Specialized Transportation Assistance Program

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

Section II - Financial Statement Findings

Finding #2017-001 – 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 monthly. Any concerns or questions are addressed throughout the year.

Iowa County, Wisconsin
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2017

Section II - Financial Statement Findings (Continued)

Finding #2017-002 – Highway Financial Records

Condition: Highway Department accounting records were not reconciled until late September 2018. Adjusting journal entries were provided to us in late September 2018 to correct balances as of December 31, 2017.

Criteria: Accounting transactions should be entered into the accounting system accurately and should be reconciled monthly.

Cause: Staff turnover in the finance office at the Highway Department.

Effect: This means that the proper recording and reporting of financial information may not occur in a timely manner. Financial reports provided to the County Board and the Highway Commissioner throughout the year were inaccurate.

Recommendation: Policies and procedures should be implemented to ensure transactions are entered in the accounting system correctly and timely. Policies and procedures should address temporary position vacancies and who completes procedures during vacancies.

Reconciliations of account balances should be done monthly. If necessary, the County Finance Director could provide support to the Department.

Response: Staff will review current policies, procedures and controls and implement changes to ensure proper recording and reporting of financial information.

Section III – Federal Award Findings and Questioned Costs

None

Iowa County, Wisconsin
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2017

Section IV – State Award Findings and Questioned Costs

Finding #2017-003 – Client Case File

Condition: One client case file was not located.

Criteria: A representative sample of case files was selected to test Wisconsin DHS general requirements. Case files are reviewed to determine that activities and costs for the participant are allowable, eligibility is properly determined, agencies meet with the participant or guardian to approve a treatment or care plan, and that participants are notified of their rights semi-annually.

We expanded our sample from 16 to 22 case files because of the exception. All additional files were located and were in compliance with DHS general requirements.

Cause: Case files are held in case worker offices and the file was misplaced. Internal controls did not detect that the case file was missing.

Effect: Participant benefits totaling \$1,797 were claimed by the County on Basic County Allocation (BCA) CARS line 561. Without a case file, we are unable to determine if those costs are allowable.

BCA CARS expenditures totaled \$301,972 and the County contract was \$137,133. Costs above the contract rolled into CARS line 681. Of the \$164,839 rolled into CARS line 681, only \$14,608 was reimbursed.

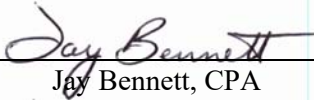
Questioned Costs: Unknown

Recommendation: Case files should be housed in a central location when not in use.

Response: The Adult Services Social Workers with the Iowa County Department of Social Services will review the list of all cases assigned to them against the files housed in their respective file cabinet monthly to ensure that all files are accounted for. When a review is completed an email will be sent by the Social Worker to their Supervisor and Social Services Secretary for review, data entry and tracking purposes. As the Supervisor and Social Services Secretary complete review/data entry they will reply to all once their work is completed. The Social Services Secretary will put the file in a designated basket in a secure area for the Social Worker to pick up.

Iowa County, Wisconsin
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2017

Section V – Other Issues

1. Does the auditor have substantial doubt as to the auditee's ability to continue as a going concern? No
2. Does the audit report show audit issues (i.e. material non-compliance, non-material non-compliance, questioned costs, material weakness, significant deficiency, management letter comment, excess revenue or excess reserve) related to grant/contracts with funding agencies that require audits to be in accordance with the State Single Audit Guidelines:
- | | |
|--|-----|
| Department of Administration | No |
| Department of Agriculture, Trade & Consumer Protection | No |
| Department of Children and Families | No |
| Department of Health Services | Yes |
| Department of Justice | No |
| Department of Military Affairs | No |
| Department of Natural Resources | No |
| Department of Transportation | No |
| Department of Veterans Affairs | No |
3. Was a Management Letter or other document conveying audit comments issued as a result of this audit? Yes
An Audit
Communication
Letter was submitted to
the oversight body
4. Name and signature of partner 
Jay Bennett, CPA
5. Date of report: September 24, 2018

STATUS OF PRIOR YEAR
FINDINGS AND QUESTIONED COSTS

Iowa County, Wisconsin
Summary Schedule of Prior Audit Findings
For the Year Ended December 31, 2017

#2016-001 – This is still a finding. See finding #2017-001.