

**BARRON COUNTY, WISCONSIN**  
**FEDERAL AND STATE SINGLE AUDIT REPORTS**  
**YEAR ENDED DECEMBER 31, 2015**

**BARRON COUNTY, WISCONSIN  
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DECEMBER 31, 2015**

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**BARRON COUNTY, WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED DECEMBER 31, 2015**

| Federal Grantor Agency/Pass-Through Agency/<br>Program Title and Year                                  | Federal<br>CFDA # | Pass-Through<br>Entity | Pass-Through Entity<br>Identifying<br>Number | Passed<br>Through to<br>Subrecipients | Accrued<br>(Deferred)<br>Reimbursements<br>1/1/15 | Prior Years<br>Adjustments | Federal<br>Expenditures | Grant<br>Reimburse-<br>ments | Accrued<br>(Deferred)<br>Reimbursements<br>12/31/15 |
|--|-------------------|------------------------|--|---------------------------------------|---|----------------------------|-------------------------|------------------------------|---|
| <b>Department of Agriculture</b>   |                   |                        |  |                                       |   |                            |                         |                              |   |
| Special Supplemental Nutrition Assistance Program for Women,<br>Infants and Children:<br>WIC Program   | 10.557            | WI DHS                 | CARS Line # 154710,<br>154760                | \$ -                                  | \$ 1,823  | \$ -                       | \$ 219,432              | \$ 217,749                   | \$ 3,506  |
| State Matching Grant for Food Stamp Program (SNAP Cluster):<br>Supplement Nutrition Assistance Program | 10.561            | WI DHS                 | CARS Lines # 230, 231,<br>233, 235           | -                                     | (9,243)   | -                          | 9,844                   | 601                          | -   |
| SNAP Nutrition Education Grant   |                   | WI DHS                 | CARS Line # 154661                           | -                                     | -   | -                          | 2,252                   | 4,877                        | (2,625)   |
| Supplement Nutrition Assistance Program  |                   | WI DCF                 | CORe Line #961, 965                          | -                                     | 47  | -                          | 1,889                   | 1,720                        | 216   |
| Income Maintenance Contract  |                   | WI DHS / GRIM          | CORe Line #961, 965                          | -                                     | 83,813  | -                          | 287,873                 | 292,441                      | 79,245  |
| Total SNAP Cluster   |                   |                        |  | -                                     | 74,617  | -                          | 301,858                 | 299,639                      | 76,836  |
| Total Department of Agriculture  |                   |                        |  | -                                     | 76,440  | -                          | 521,290                 | 517,388                      | 80,342  |
| <b>Department of Interior</b>  |                   |                        |  |                                       |   |                            |                         |                              |   |
| Wildlife Restoration and Basic Hunter Education  | 15.611            | WI DNR                 | RPBL-505-13                                  | -                                     | -   | -                          | 3,834                   | 3,834                        | -   |
| <b>Department of Justice</b>   |                   |                        |  |                                       |   |                            |                         |                              |   |
| State Criminal Alien Assistance Program  | 16.606            | WI DOJ                 | 2015-AP-BX-0741                              | -                                     | -   | -                          | 2,878                   | 2,878                        | -   |
| Bulletproof Vest Partnership Program   | 16.607            | WI DOJ                 | FY 2015                                      | -                                     | -   | -                          | 2,412                   | 2,412                        | -   |
| Total Department of Justice  |                   |                        |  | -                                     | -   | -                          | 5,290                   | 5,290                        | -   |
| <b>Department of Transportation</b>  |                   |                        |  |                                       |   |                            |                         |                              |   |
| Highway Planning and Construction Cluster:<br>Highway Planning and Construction:                       | 20.205            |                        |  |                                       |   |                            |                         |                              |   |
| CTH "SS"   |                   | WI DOT                 | #8953-00-70                                  | -                                     | 547,829   | -                          | 61,755                  | 609,584                      | -   |
| CTH "O"  |                   | WI DOT                 | #8829-00-70                                  | -                                     | -   | -                          | 1,624                   | 1,624                        | -   |
| CTH "A"  |                   | WI DOT                 | #8913-06-70                                  | -                                     | -   | -                          | 113,250                 | -                            | 113,250   |
| Total Highway Planning and Construction  |                   |                        |  | -                                     | 547,829   | -                          | 176,629                 | 611,208                      | 113,250   |
| Seatbelt Enforcement   | 20.600            | WI DOT                 | FG-2015-BARRON C-02879                       | -                                     | -   | -                          | 12,348                  | 12,348                       | -   |
| OWI Task Force   | 20.616            | WI DOT                 | FG-2016-BARRON C-03006                       | -                                     | -   | -                          | 3,537                   | 566                          | 2,971   |
| Total Department of Transportation   |                   |                        |  | -                                     | 547,829   | -                          | 192,514                 | 624,122                      | 116,221   |
| <b>Environmental Protection Agency</b>   |                   |                        |  |                                       |   |                            |                         |                              |   |
| State Indoor Radon Grants:<br>Radon Outreach   | 66.032            | WI DHS                 | CARS Line #150327                            | -                                     | -   | -                          | 880                     | 708                          | 172   |
| <b>Department of Education</b>   |                   |                        |  |                                       |   |                            |                         |                              |   |
| Special Education Grants for Infants and Families:<br>Birth to Three Initiative                        | 84.181            | WI DHS                 | CARS Line #550                               | -                                     | -   | -                          | 47,321                  | 45,852                       | 1,469   |
| <b>Department of Health and Human Services</b>   |                   |                        |  |                                       |   |                            |                         |                              |   |
| Preventive Health - Title III D<br>Aging Cluster:  | 93.043            | WI DHS / GWAAR         | CARS Line #560510                            | -                                     | 2,228   | -                          | 5,070                   | 4,862                        | 2,436   |
| Supportive Services - Title III B  | 93.044            | WI DHS / GWAAR         | CARS Line #560340                            | -                                     | 10,418  | -                          | 59,576                  | 49,351                       | 20,643  |
| Title III-Part C-Nutrition Services:   | 93.045            |                        |  |                                       |   |                            |                         |                              |   |
| Congregate Nutrition - Title III C-1   |                   | WI DHS / GWAAR         | CARS Line #560350                            | -                                     | 11,817  | -                          | 75,906                  | 85,489                       | 2,234   |
| Home Delivered Nutrition - Title III C-2   |                   | WI DHS / GWAAR         | CARS Line #560360                            | -                                     | -   | -                          | 58,539                  | 58,539                       | -   |
| Total Title III, Part C Nutrition Services   |                   |                        |  | -                                     | 11,817  | -                          | 134,445                 | 144,028                      | 2,234   |
| Nutrition Services Incentive Program:  | 93.053            | WI DHS / GWAAR         | CARS Line #560422                            | -                                     | -   | -                          | 42,858                  | 42,858                       | -   |
| Total Aging Cluster  |                   |                        |  | -                                     | 24,463  | -                          | 241,949                 | 241,099                      | 25,313  |
| National Family Caregivers Support Program   | 93.052            | WI DHS / GWAAR         | CARS Line #560520                            | -                                     | 4,403   | -                          | 25,151                  | 27,861                       | 1,693   |

See Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance

**BARRON COUNTY, WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2015**

| Federal Grantor Agency/Pass-Through Agency/<br>Program Title and Year               | Federal<br>CFDA # | Pass-Through<br>Entity | Pass-Through Entity<br>Identifying<br>Number   | Passed<br>Through to<br>Subrecipients | Accrued<br>(Deferred)<br>Reimbursements<br>1/1/15 | Prior Years<br>Adjustments | Federal<br>Expenditures | Grant<br>Reimburse-<br>ments | Accrued<br>(Deferred)<br>Reimbursements<br>12/31/15 |
|---|-------------------|------------------------|--|---------------------------------------|---|----------------------------|-------------------------|------------------------------|---|
| <b>Department of Health and Human Services (Continued)</b>                          |                   |                        |  |                                       |   |                            |                         |                              |   |
| Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) | 93.071            | WI DHS                 | CARS Line #560620                              | \$ -                                  | \$ -  | \$ -                       | \$ 26,412               | \$ 20,000                    | \$ 6,412  |
| Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) | 93.074            | WI DHS                 | CARS Line #155015                              | -                                     | (9,255)   | -                          | 53,563                  | 53,418                       | (9,110)   |
| Immunization Cooperative Agreements   | 93.268            | WI DHS                 | CARS Line #155020                              | -                                     | -   | -                          | 12,578                  | 12,578                       | -   |
| Drug Free Community   | 93.276            | -                      | -  | -                                     | 37,634  | -                          | 108,259                 | 135,798                      | 10,095  |
| Affordable Care Act - Aging and Disability Resource Center                          | 93.517            | WI DHS                 | CARS Line #560110                              | -                                     | -   | -                          | 5,000                   | 5,000                        | -   |
| Promoting Safe and Stable Families  | 93.556            | WI DCF                 | CORe Line #3306                                | -                                     | -   | -                          | 42,827                  | 42,827                       | -   |
| Temporary Assistance for Needy Families (TANF Cluster):                             | 93.558            | -                      | -  | -                                     | -   | -                          | -                       | -                            | -   |
| Children and Families Basic Allocation  | -                 | WI DCF                 | CARS Line #561                                 | -                                     | 39,790  | -                          | 231,955                 | 242,557                      | 29,188  |
| Social Services and Community Programs Contract                                     | -                 | WI DHS                 | CARS Line #561                                 | -                                     | 83,417  | -                          | 91,733                  | 175,150                      | -   |
| Income Maintenance Contract   | -                 | WI DHS / GRIM          | CARS Line #561                                 | -                                     | 2,709   | -                          | 9,303                   | 9,451                        | 2,561   |
| Total TANF Cluster  | -                 | -                      | -  | -                                     | 125,916   | -                          | 332,991                 | 427,158                      | 31,749  |
| Family Support Payments to States   | 93.560            | WI DCF                 | CORe Line #980                                 | -                                     | -   | -                          | 2,093                   | 1,900                        | 193   |
| Child Support Enforcement   | 93.563            | ** WI DCF              | CORE # 7332, 7477, 7506, 7606, 7613            | -                                     | 140,372   | -                          | 532,799                 | 535,289                      | 137,882   |
| Refugee and Entrant Assistance  | 93.566            | WI DCF                 | CORe Line #7309                                | -                                     | -   | -                          | 2,995                   | -                            | 2,995   |
| Low-Income Home Energy Assistance   | 93.568            | WI DOA                 | AD1296173.03                                   | -                                     | 15,385  | -                          | 70,484                  | 77,896                       | 7,973   |
| Child Care Development Program  | 93.596            | WI DCF                 | CORe Line #831, 852                            | -                                     | 19,610  | -                          | 90,761                  | 98,620                       | 11,751  |
| Chafee Education and Training Vouchers Program                                      | 93.599            | WI DCF                 | CORe Line #3360                                | -                                     | (567)   | -                          | -                       | (567)                        | -   |
| Stephanie Tubbs Jones Child Welfare Services Program:                               | 93.645            | ##                     | -  | -                                     | -   | -                          | -                       | -                            | -   |
| Basic Children and Families Allocation  | -                 | WI DCF                 | CORe Line #3561                                | -                                     | -   | -                          | 27,157                  | 27,157                       | -   |
| Community Youth and Family Aids Program   | -                 | WI DOC                 | CARS # RDOC                                    | -                                     | (712)   | -                          | 3,929                   | 3,761                        | (544)   |
| Total Stephanie Tubbs Jones Child Welfare Services Program                          | -                 | -                      | -  | -                                     | (712)   | -                          | 31,086                  | 30,918                       | (544)   |
| Foster Care-Title IV-E:   | 93.658            | ##                     | -  | -                                     | -   | -                          | -                       | -                            | -   |
| Basic Children and Families Allocation  | -                 | WI DCF                 | CORe Line #3324, 3341, 3396, 3561, 3574        | -                                     | 6,924   | -                          | 182,201                 | 184,881                      | 4,244   |
| Community Youth and Family Aids Program   | -                 | WI DOC                 | CARS # RDOC                                    | -                                     | (523)   | -                          | 6,945                   | 7,383                        | (961)   |
| Total Foster Care - Title IV-E  | -                 | -                      | -  | -                                     | 6,401   | -                          | 189,146                 | 192,264                      | 3,283   |
| Chafee Foster Care Independence Program   | 93.674            | WI DOC                 | CORe Line #3360                                | -                                     | 5,518   | -                          | 10,809                  | 14,717                       | 1,610   |
| Social Services Block Grant:  | 93.667            | -                      | -  | -                                     | -   | -                          | -                       | -                            | -   |
| Health Insurance Information SHIP   | -                 | WI DHS                 | CARS Line #560432                              | -                                     | -   | -                          | 6,561                   | 238                          | 6,323   |
| Social Services and Community Programs Contract                                     | -                 | WI DHS                 | CARS Line #561                                 | -                                     | -   | -                          | 165,944                 | 165,944                      | -   |
| Children and Families Basic County Allocation                                       | -                 | WI DCF                 | CORe Line #3561                                | -                                     | -   | -                          | 74,388                  | 74,388                       | -   |
| Total Social Services Block Grant   | -                 | -                      | CARS Line #564                                 | -                                     | -   | -                          | 246,893                 | 240,570                      | 6,323   |
| WI Chronic Disease Self Management  | 93.725            | WI DHS                 | CARS Line #560122                              | -                                     | 2,747   | -                          | 3,951                   | 6,698                        | -   |
| Preventive Health and Health Service Block Grant                                    | 93.758            | WI DHS / GRIM          | CARS Line #159220                              | -                                     | -   | -                          | 6,410                   | 6,410                        | -   |
| Children's Insurance Program  | 93.767            | WI DHS / GRIM          | FY 2015  | -                                     | 15,684  | -                          | 53,868                  | 54,723                       | 14,829  |
| Medicaid Cluster:   | 93.778            | **                     | -  | -                                     | -   | -                          | -                       | -                            | -   |
| State Elderly Benefit Specialist  | -                 | WI DHS / GWAAR         | CARS Line #560021                              | -                                     | -   | -                          | 55,633                  | 55,633                       | -   |
| Medical Assistance  | -                 | WI DWD                 | CORe Line #981                                 | -                                     | 35  | -                          | (3,756)                 | (3,721)                      | -   |
| Case Management   | -                 | WI DHS                 | FY 2015  | -                                     | 7,622   | -                          | 78,596                  | 83,734                       | 2,484   |
| Human Services Contract   | -                 | WI DHS                 | CARS Line #684                                 | -                                     | 1,939   | -                          | 2,719                   | 4,658                        | -   |
| Wisconsin Medicaid Cost Reporting Program   | -                 | WI DHS                 | CARS Line #684                                 | -                                     | -   | -                          | 86,804                  | 86,804                       | -   |
| Aging and Disability Resource Center (ADRC)   | -                 | WI DHS                 | CARS Line #560074, 560081, 560087, 560091, 581 | 221,361                               | 122,159   | -                          | 465,495                 | 447,622                      | 140,032   |
| Maternal and Child Health Services  | -                 | WI DHS                 | CARS Line #159320                              | -                                     | -   | -                          | 1,223                   | 1,223                        | -   |
| Comprehensive Community Services  | -                 | Chippewa County        | 70431  | -                                     | -   | -                          | 38,713                  | 194                          | 38,519  |
| Income Maintenance  | -                 | WI DHS / GRIM          | CARS Line #75                                  | -                                     | 116,227   | -                          | 399,210                 | 405,545                      | 109,892   |
| <b>Claims Paid to Providers Via Third Party Administrator</b>                       | -                 | -                      | -  | -                                     | -   | -                          | -                       | -                            | -   |
| Medical Assistance  | 93.778            | **                     | -  | -                                     | -   | -                          | 397,304                 | 397,304                      | -   |
| Total Medicaid Cluster  | -                 | -                      | -  | 221,361                               | 247,982   | -                          | 1,521,941               | 1,478,996                    | 290,927   |

See Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance

**BARRON COUNTY, WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2015**

| Federal Grantor Agency/Pass-Through Agency/<br>Program Title and Year | Federal<br>CFDA # | Pass-Through<br>Entity | Pass-Through Entity<br>Identifying<br>Number | Passed<br>Through to<br>Subrecipients | Accrued<br>(Deferred)<br>Reimbursements<br>1/1/15 | Prior Years<br>Adjustments | Federal<br>Expenditures | Grant<br>Reimburse-<br>ments | Accrued<br>(Deferred)<br>Reimbursements<br>12/31/15 |
|---|-------------------|------------------------|--|---------------------------------------|---|----------------------------|-------------------------|------------------------------|---|
| <b>Department of Health and Human Services (Continued)</b>            |                   |                        |  |                                       |   |                            |                         |                              |   |
| Centers for Medicare and Medicaid Services (CMS):                     | 93.779            |                        |  |                                       |   |                            |                         |                              |   |
| Research, Demonstrations and Evaluations:                             |                   |                        |  |                                       |   |                            |                         |                              |   |
| Congregate Nutrition - Title III C-1                                  |                   | WI DHS / GWAAR         | CARS Line #560432                            | \$ -                                  | \$ (28)   | \$ -                       | \$ 4,962                | \$ 4,934                     | \$ -  |
| Block Grants for Community Mental Health Services                     | 93.958            | WI DHS                 | CARS Line #569                               | -                                     | 11,965  | -                          | 20,066                  | 32,031                       | -   |
| Block Grants for Prevention and Treatment of<br>Substance Abuse       | 93.959            | WI DHS                 | CARS Line #515, 544, 570                     | -                                     | -   | -                          | 149,002                 | 145,089                      | 3,913   |
|   |                   | WI DCF                 | CORE Line#3540                               | -                                     | -   | -                          | 48,923                  | 18,959                       | 29,964  |
| MCH Consolidated Contract   |                   | WI DHS                 | CARS Line #159320, 159332                    | -                                     | (2,382)   | -                          | 48,319                  | 46,762                       | (825)   |
| Total Maternal and Child Health Services Block Grant                  |                   |                        |  | -                                     | 9,583   | -                          | 266,310                 | 242,841                      | 33,052  |
| Total Department of Health and Human Services                         |                   |                        |  | 221,361                               | 645,136   | -                          | 3,883,238               | 3,554,644                    | 576,426   |
| <b>Department of Homeland Security</b>                                |                   |                        |  |                                       |   |                            |                         |                              |   |
| Emergency Food and Shelter Program                                    | 97.024            | WI DMA                 | FY 2015                                      | -                                     | -   | -                          | 8,223                   | 8,223                        | -   |
| Emergency Management Performance Grant                                | 97.042            | WI DMA                 | FY 2015 EMPG                                 | -                                     | 22,322  | -                          | 51,940                  | 51,931                       | 22,331  |
| Total Department of Homeland Security                                 |                   |                        |  | -                                     | 22,322  | -                          | 60,163                  | 60,154                       | 22,331  |
| <b>TOTAL FEDERAL AWARD EXPENDITURES</b>                               |                   |                        |  | <u>\$ 221,361</u>                     | <u>\$ 1,291,727</u>                               | <u>\$ -</u>                | <u>\$ 4,714,530</u>     | <u>\$ 4,811,992</u>          | <u>\$ 796,961</u>                                   |

\*\* Major Federal Program

## Tested as a Major State Program

See Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance

**BARRON COUNTY, WISCONSIN  
SCHEDULE OF STATE FINANCIAL ASSISTANCE  
YEAR ENDED DECEMBER 31, 2015**

| State Grantor Agency/<br>Program Title and Year                 | State<br>I.D. Number | Accrued<br>(Deferred)<br>Reimbursements<br>1/1/15 | Expenditures | Receipts                     |                | Accrued<br>(Deferred)<br>Reimbursements<br>12/31/15 |
|---|----------------------|---|--------------|------------------------------|----------------|---|
|   |                      |   |              | Grant<br>Reimburse-<br>ments | Local<br>Share |   |
| <u>Department of Agriculture, Trade and Consumer Protection</u> |                      |   |              |                              |                |   |
| Soil and Water Resource Management:                             |                      |   |              |                              |                |   |
| Basic Annual Staffing Grant                                     | 115.15               | \$ 115,281  | \$ 170,363   | \$ 115,281                   | \$ 53,997      | \$ 116,366  |
| LWRM Plan Implementation  | 115.40               | 27,414  | 188,952      | 27,414                       | -              | 188,952   |
| Total Department of Agriculture, Trade and Consumer Protection  |                      | 142,695   | 359,315      | 142,695                      | 53,997         | 305,318   |
| <u>Department of Commerce</u>                                   |                      |   |              |                              |                |   |
| Environmental Aids - Private Sewage System                      | 143.110              | -   | 7,467        | 7,467                        | -              | -   |
| <u>Department of Natural Resources</u>                          |                      |   |              |                              |                |   |
| Boating Enforcement Aids  | 370.550              | -   | 5,932        | 5,932                        | -              | -   |
| All-Terrain Vehicle Enforcement Aids                            | 370.551              | -   | 18,889       | 18,889                       | -              | -   |
| Snowmobile Enforcement Aids                                     | 370.552              | -   | 10,574       | 10,574                       | -              | -   |
| Wildlife Damage Claims and Abatement                            | 370.553              | 19,299  | 18,933       | 19,299                       | -              | 18,933  |
| Urban and Community Forestry                                    | 370.572              | 2,500   | 28,483       | 7,317                        | -              | 23,666  |
| Recreation Aids:  |                      |   |              |                              |                |   |
| Snowmobile Trails and Areas:                                    |                      |   |              |                              |                |   |
| 7/1/12-6/30/13  | #S-4154              | 370.574   | -            | -                            | -              | -   |
| 7/1/13-6/30/14  | #S-4274              | 370.574   | -            | -                            | -              | -   |
| 7/1/14-6/30/15  | #S-4347              | 370.574   | (14,556)     | 65,795                       | 77,425         | (26,186)  |
| All-Terrain Vehicle Aids (Transp. Fd.):                         |                      |   |              |                              |                |   |
| 1/13/10-6/30/12   | #ATV-1971            | 370.575   | ** (3)       | -                            | (3)            | -   |
| 1/2/14-6/30/14  | #ATV-2066            | 370.575   | ** (194,369) | -                            | -              | (194,369)   |
| 2/28/12-6/30/14   | #ATV-2208            | 370.575   | ** (10,365)  | 13,820                       | 3,455          | -   |
| 2/28/12-6/30/14   | #ATV-2209            | 370.575   | ** (2,218)   | 2,218                        | -              | -   |
| 2/28/12-6/30/14   | #ATV-2216            | 370.575   | ** (33,404)  | 35,289                       | 1,885          | -   |
| 10/3/12-6/30/14   | #ATV-2227            | 370.575   | ** (12,051)  | 13,737                       | 1,686          | -   |
| 1/2/14-6/30/16  | #ATV-2225            | 370.575   | ** (145,125) | 187,000                      | -              | 41,875  |
| 4/10/13-6/30/15   | #ATV-3031            | 370.575   | ** (5,129)   | 8,632                        | -              | 3,503   |
| 7/1/13-6/30/14  | #ATV-3050            | 370.575   | ** 23,988    | -                            | 23,988         | -   |
| 7/1/13-6/30/14  | #ATV-3051            | 370.575   | ** -         | -                            | -              | -   |
| 7/1/13-6/30/14  | #ATV-3093            | 370.575   | ** 3,967     | -                            | 3,967          | -   |
| 7/1/14-6/30/15  | #ATV-3121            | 370.575   | ** 5,010     | 16,013                       | 21,023         | -   |
| 7/1/14-6/30/15  | #ATV-3122            | 370.575   | ** (2,452)   | 3,866                        | -              | 1,414   |
| 7/1/14-6/30/15  | #ATV-3164            | 370.575   | ** (2,273)   | 5,758                        | 3,485          | -   |
| 7/1/14-6/30/15  | #ATV-3205            | 370.575   | ** (157,984) | 163,260                      | -              | 5,276   |
| 7/1/15-6/30/16  | #ATV-3256            | 370.575   | ** -         | 35,212                       | 21,110         | 14,102  |
| 7/1/15-6/30/16  | #ATV-3257            | 370.575   | ** -         | 1,387                        | 2,452          | (1,065)   |
| 7/1/15-6/30/16  | #ATV-3301            | 370.575   | ** -         | -                            | 3,485          | (3,485)   |
| 10/5/15-6/30/17   | #ATV-3357            | 370.575   | ** -         | 14,118                       | 153,668        | (139,550)   |
| 11/4/15-6/30/17   | #ATV-3358            | 370.575   | ** -         | -                            | 121,530        | (121,530)   |
| 7/1/13-6/30/14  | #UTV-14016           | 370.575   | ** 2,917     | -                            | 2,917          | -   |
| 7/1/14-6/30/15  | #UTV-15001           | 370.575   | ** (2,345)   | 5,343                        | 2,998          | -   |
| 7/1/14-6/30/16  | #UTV-16002           | 370.575   | ** -         | 1,620                        | 2,998          | (1,378)   |
| 6/1/15-6/30/15  | GO5AU                | 370.575   | ** -         | 14,989                       | 14,989         | -   |
|   | CTH W&D              | 370.575   | ** -         | 11,064                       | -              | 11,064  |
| Municipal and County Recycling Aids                             | 370.670              | -   | 443,101      | 88,285                       | 354,816        | -   |
| Total Department of Natural Resources                           |                      |   | (524,593)    | 1,125,033                    | 613,354        | 367,294   |
| ** Major State Financial Assistance Program                     |                      |   |              |                              |                | (380,208)   |

See Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance

**BARRON COUNTY, WISCONSIN  
SCHEDULE OF STATE FINANCIAL ASSISTANCE (CONTINUED)  
YEAR ENDED DECEMBER 31, 2015**

| State Grantor Agency/<br>Program Title and Year                           | State<br>I.D. Number | Accrued<br>(Deferred)<br>Reimbursements<br>1/1/15 | Expenditures | Receipts                     |                | Accrued<br>(Deferred)<br>Reimbursements<br>12/31/15 |
|---|----------------------|---|--------------|------------------------------|----------------|---|
|   |                      |   |              | Grant<br>Reimburse-<br>ments | Local<br>Share |   |
| <u>Department of Transportation</u>                                       |                      |   |              |                              |                |   |
| Elderly and Handicapped County Aids                                       | 395.101              | \$ -  | \$ 157,682   | \$ 128,570                   | \$ 29,112      | \$ -  |
| <u>Department of Corrections</u>  |                      |   |              |                              |                |   |
| Community Intervention-Capacity Building:                                 | 410.302              | 12,990  | 32,650       | 17,260                       | 28,380         | -   |
| AODA Group Intensive  | 410.411              | 1,168   | 28,234       | 26,889                       | -              | 2,513   |
| Youth Aids Community  | 410.313              | ** (2,086)  | 1,171,786    | 505,696                      | 725,773        | (61,769)  |
| Total Department of Corrections   |                      | 12,072  | 1,232,670    | 549,845                      | 754,153        | (59,256)  |
| <u>Department of Health Services</u>                                      |                      |   |              |                              |                |   |
| Income Maintenance Contract:  |                      |   |              |                              |                |   |
| FSET Administration GPR/FED Base  | 435.231              | (4,177)   | 6,013        | 1,836                        | -              | -   |
| FSET Transportation GPR/FED Base  | 435.233              | (883)   | 762          | (121)                        | -              | -   |
| FSET Retention GPR/FED Base   | 435.235              | (1,081)   | 372          | (709)                        | -              | -   |
| Fluoride Rinse Program  | 435.151735           | -   | 2,387        | 2,387                        | -              | -   |
| WIC Farmers Market Grant  | 435.154720           | -   | 1,792        | 1,792                        | -              | -   |
| WI Well Woman Program GPR   | 435.157000           | (329)   | 9,258        | 8,929                        | -              | -   |
| Lead Poisoning - Consolidated Contract                                    | 435.157720           | (199)   | 1,134        | 1,958                        | -              | (1,023)   |
| TPCP WIS WINS   | 435.181005           | -   | 3,150        | 3,150                        | -              | -   |
| Maternal and Child Health Services Block Grant -<br>Consolidated Contract | 435.159320           | -   | 1,223        | 1,223                        | -              | -   |
| Maternal and Child Health Services Block Grant -<br>Reproductive Health   | 435.159321           | (1,668)   | 21,745       | 20,544                       | -              | (467)   |
| Income Maintenance Contract:  |                      |   |              |                              |                |   |
| Available Allocation State Share  | 436.283              | -   | 188,758      | 188,758                      | -              | -   |
| Adult Protective Services   | 435.312              | -   | 41,501       | 41,501                       | -              | -   |
| Community Options Program   | 435.367              | (2,571)   | 123,994      | 121,423                      | -              | -   |

\*\* Major State Financial Assistance Program

**BARRON COUNTY, WISCONSIN  
SCHEDULE OF STATE FINANCIAL ASSISTANCE (CONTINUED)  
YEAR ENDED DECEMBER 31, 2015**

| State Grantor Agency/<br>Program Title and Year               | State<br>I.D. Number | Accrued<br>(Deferred)<br>Reimbursements |              | Receipts                     |                | Accrued<br>(Deferred)<br>Reimbursements<br>12/31/15 |
|---|----------------------|---|--------------|------------------------------|----------------|---|
|   |                      | 1/1/15                                  | Expenditures | Grant<br>Reimburse-<br>ments | Local<br>Share |   |
| <b>Department of Health Services (Continued)</b>              |                      |   |              |                              |                |   |
| Certified Mental Health Program                               | 435.517              | \$ 14,961                               | \$ 24,386    | \$ 36,736                    | \$ -           | \$ 2,611  |
| Coordinated Services-CTY                                      | 435.515              | -                                       | 59,374       | 34,374                       | -              | 25,000  |
| Birth-to-Three Initiative                                     | 435.550              | -                                       | 46,347       | 46,347                       | -              | -   |
| Aging and Disability Resource Center                          | 435.560100           | **                                      | 592,468      | 592,468                      | -              | -   |
| Aging and Disability Resource Center MFP - NH Relocate GPR    | 435.560062           | -                                       | -            | -                            | -              | -   |
| Aging and Disability Resource Center MFP - NH Relocate Non MA | 435.560063           | 19                                      | -            | 19                           | -              | -   |
| Aging and Disability Resource Center MFP - NH Relocation      | 435.560065           | (1,549)                                 | 3,368        | 5,081                        | -              | (3,262)   |
| Aging and Disability Resource Center Prevention-Elder Abuse   | 435.560490           | 5,800                                   | 54,420       | 28,379                       | 31,841         | -   |
| Aging and Disability Resource Center GPR Project Expense GPR  | 435.560114           | -                                       | -            | -                            | -              | -   |
| Aging and Disability Resource Center Dementia Care Project    | 435.560158           | (182)                                   | 99,930       | 90,991                       | -              | 8,757   |
| Nutrition Revitalization                                      | 435.560351           | 4,410                                   | 8,894        | 13,304                       | -              | -   |
| Basic County Allocation                                       | 435.561              | **                                      | 1,030,710    | 1,030,710                    | -              | -   |
| IMD-OBRA Relocations  | 435.571              | 10,179                                  | 31,579       | 38,242                       | -              | 3,516   |
| Family Support Program  | 435.577              | -                                       | 38,469       | 32,376                       | -              | 6,093   |
| Children Long Term Support DD Autism                          | 435.832              | -                                       | -            | -                            | -              | -   |
| Children Long Term Support DD Other                           | 435.835              | -                                       | -            | -                            | -              | -   |
| Children Long Term Support MH Other                           | 435.841              | -                                       | -            | -                            | -              | -   |
| Children Long Term Support PD Other                           | 435.847              | -                                       | -            | -                            | -              | -   |
| Children Long Term Support PF BCA Matched                     | 435.883              | 698                                     | (1,642)      | (355)                        | -              | (589)   |
| Income Maintenance CST Counties 2015                          | 435.81038            | -                                       | -            | 1,706                        | -              | (1,706)   |
| Community Services and MH Services                            |                      |   |              |                              |                |   |
| Human Services Contract                                       | 435.681              | **                                      | 141,407      | 141,407                      | -              | -   |
| AFDC Agency Incentives  | 437.238              | -                                       | 1,644        | 1,493                        | -              | 151   |
| Food Stamp Agency Collections                                 | 437.267              | 81                                      | (1,867)      | (2,002)                      | -              | 216   |
| AW Fingerprint Background:                                    | 437.3324             | 201                                     | 1,043        | 1,068                        | -              | 176   |
| Brighter Futures Initiative                                   | 437.3540             | -                                       | 57,524       | 22,292                       | -              | 35,232  |
| Basic County Allocation                                       | 437.3561             | **                                      | 268,622      | 268,622                      | -              | -   |
| CW WSACWIS Annual Op Maint Fee                                | 437.3604             | -                                       | (5,902)      | (5,902)                      | -              | -   |
| State/County Match  | 437.3681             | -                                       | 47,175       | 47,175                       | -              | -   |
| TR Domestic Abuse/Children's Service                          | 437.5102             | -                                       | 42,000       | 42,000                       | -              | -   |
| Passed through Area Agency on Aging:                          |                      |   |              |                              |                |   |
| Elderly Benefit Specialist Program                            | 435.560320           | -                                       | -            | -                            | -              | -   |
| State Senior Community Services                               | 435.560330           | 211                                     | 9,846        | 8,669                        | 985            | 403   |
| Congregate Nutrition III C-1                                  | 435.560350           | 11,107                                  | 79,269       | 80,348                       | 7,927          | 2,101   |
| Home Delivered III C-2  | 435.560360           | -                                       | 6,985        | 6,985                        | -              | -   |
| Community Services and MH Services:                           |                      |   |              |                              |                |   |
| Alzheimer's Family Support                                    | 435.560381           | 8,588                                   | 47,197       | 28,910                       | -              | 26,875  |
| State Elder Abuse Services                                    | 435.560490           | -                                       | -            | -                            | -              | -   |
| Total Department of Health and Family Services                |                      | 43,616                                  | 3,085,335    | 2,984,114                    | 40,753         | 104,084   |
| ** Major State Financial Assistance Program                   |                      |   |              |                              |                |   |

See Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance

**BARRON COUNTY, WISCONSIN  
SCHEDULE OF STATE FINANCIAL ASSISTANCE (CONTINUED)  
YEAR ENDED DECEMBER 31, 2015**

| State Grantor Agency/<br>Program Title and Year               | State<br>I.D. Number | Accrued<br>(Deferred)<br>Reimbursements<br>1/1/15 | Expenditures        | Receipts                     |                | Accrued<br>(Deferred)<br>Reimbursements<br>12/31/15 |
|---|----------------------|---|---------------------|------------------------------|----------------|---|
|   |                      |   |                     | Grant<br>Reimburse-<br>ments | Local<br>Share |   |
| <b>Department of Workforce Development</b>                    |                      |   |                     |                              |                |   |
| Child Support Enforcement:                                    |                      |   |                     |                              |                |   |
| Child Support-State Share                                     | 437.202              | \$ -  | \$ 66,253           | \$ 66,253                    | \$ -           | \$ -  |
| <b>Department of Justice</b>                                  |                      |   |                     |                              |                |   |
| County-Tribal Local Assistance                                | 455.263              | -   | 13,917              | 13,917                       | -              | -   |
| Law Enforcement Program                                       | 455.226              | -   | 17,464              | 17,464                       | -              | -   |
| Victim and Witness Assistance                                 |                      |   |                     |                              |                |   |
| Program-A Program Cluster                                     | 455.503, 532, 539    | 25,106  | 91,535              | 50,182                       | 40,234         | 26,225  |
| Total Department of Justice                                   |                      | 25,106  | 122,916             | 81,563                       | 40,234         | 26,225  |
| <b>Department of Military Affairs</b>                         |                      |   |                     |                              |                |   |
| Emergency Response Equipment:                                 |                      |   |                     |                              |                |   |
| Computer and Hazmat Equipment                                 | 465.308              | -   | 13,265              | 6,633                        | -              | 6,632   |
| Emergency Response Training:                                  |                      |   |                     |                              |                |   |
| Hazmat Training   | 465.310              | -   | 5,337               | 5,337                        | -              | -   |
| Emergency Planning Grant Program:                             |                      |   |                     |                              |                |   |
| LEPC Emergency Planning Grant                                 | 465.337              | 6,441   | 8,160               | 14,601                       | -              | -   |
| Total Department of Military Affairs                          |                      | 6,441   | 26,762              | 26,571                       | -              | 6,632   |
| <b>Department of Administration</b>                           |                      |   |                     |                              |                |   |
| Public Benefits   | 505.371              | 19,628  | 73,705              | 50,672                       | 34,703         | 7,958   |
| Land Information Board Grants:                                | 505.116              | -   | 31,992              | 31,992                       | -              | -   |
| Passed Through West Central Regional Planning:                |                      |   |                     |                              |                |   |
| Comprehensive Planning Grants:                                | 505.110              | -   | 15,725              | -                            | 7,863          | 7,862   |
| Total Department of Administration                            |                      | 19,628  | 121,422             | 82,664                       | 42,566         | 15,820  |
| Subtotal State Financial Assistance                           |                      | \$ (275,035)                                      | 6,304,855           | \$ 4,683,096                 | \$ 1,328,109   | \$ 18,615   |
| <b>Claims Paid to Providers via Third Party Administrator</b> |                      |   |                     |                              |                |   |
| Children's Long Term Support                                  | ^^                   |   | 274,726             |                              |                |   |
| Deduct: Local Share of Expenditures                           |                      |   | (1,328,109)         |                              |                |   |
| <b>TOTAL STATE FINANCIAL ASSISTANCE EXPENDITURES</b>          |                      |   | <b>\$ 5,251,472</b> |                              |                |   |

^^ See Note 5

**BARRON COUNTY, WISCONSIN  
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND  
STATE FINANCIAL ASSISTANCE  
DECEMBER 31, 2015**

**NOTE 1 REPORTING ENTITY**

Barron County (County) is governed by a board of supervisors consisting of twenty-nine elected members.

The financial reporting entity for the County is based upon criteria set forth in generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The financial reporting entity is defined by GASB to consist of (a) the Primary Government; (b) organizations for which the Primary Government is financially accountable; and (c) other organizations for which the nature and significance of their relationship with the Primary Government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

The basic financial statements of the County consist solely of the Primary Government. No other organizations were identified for inclusion in the financial reporting entity of the County.

**NOTE 2 BASIS OF PRESENTATION**

The schedules of expenditures of federal awards and state financial assistance have been presented on a basis to reflect the flow of available funds in the individual programs as follows:

**Expenditures** – Expenditures are presented on the accrual basis of accounting. Grant expenditures represent the amount of program funds expended during the year.

**Receipts** – Receipts recorded under the Grant Reimbursement category represent actual program funds received by the County during the year. Receipts recorded under the Local Share category represent the amounts of local funds used to finance the County's share of program expenditures.

**Accrued Reimbursement** – Amounts recorded as accrued reimbursements represent the excess of program funds expended over available program funds. Such amounts represent program funds receivable by the County.

**Deferred Reimbursement** – Amounts recorded as deferred reimbursements represent available (unexpended) program funds held by the County.

**NOTE 3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Barron County has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

**BARRON COUNTY, WISCONSIN  
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND  
STATE FINANCIAL ASSISTANCE  
DECEMBER 31, 2015**

**NOTE 4 ADJUSTMENTS TO BEGINNING ACCRUED (DEFERRED) REIMBURSEMENT**

Prior year adjustments included in the schedules of expenditures of federal awards and state financial assistance represent adjustments to the January 1, 2015 accrued (deferred) reimbursement balances of the individual programs based on subsequent funding of the programs in 2015 and/or adjustment of accruals resulting from prior year audit findings.

**NOTE 5 CDBG REVOLVING LOAN FUND**

**Housing Rehabilitation**

The County was awarded Community Development Block Grants (CDBG) for financing housing rehabilitation loans. Repayments received on the loans are recorded in separate revolving loan funds by the County and are used to finance similar loans in accordance with the original grant agreements. At December 31, 2015 the revolving loan fund had a balance of \$96,020 and outstanding loans at that date as described below:

**Owner Occupied Loans.** The County had fifty-six (56) owner-occupied mortgage loans outstanding at December 31, 2015 totaling \$497,764. These notes become due and payable in full only “in the event that the maker:

- a. No longer continues to occupy the premises securing this note as a full-time residence, or
- b. Transfers any legal or equitable interest in the mortgage premises to anyone for any reason.”

Transactions of the revolving loan fund for the year ending December 31, 2015 are summarized as follows:

|                               |    |          |
|-------------------------------|----|----------|
| Balance January 1, 2015       | \$ | 94,703   |
| Loan Repayments               |    | 18,450   |
| Interest on Loans             |    | 134      |
| Loans Made from Fund          |    | (15,012) |
| Administration Paid from Fund |    | (2,255)  |
| Balance December 31, 2015     | \$ | 96,020   |

The above transactions are not included in the schedule of expenditures of federal awards.

**NOTE 6 CLAIMS PAID VIA THIRD PARTY ADMINISTRATOR**

Amounts shown as paid via Third Party Administrator (TPA) are payments made by a TPA for County authorized services. The TPA makes payments directly to service providers, and receives reimbursement for these services directly from the Wisconsin Department of Health Services (DHS). The activity between the TPA and service providers is not recorded in the County’s financial accounting system; however, DHS guidance dictates that these transactions are to be included in the Schedules of Expenditures of Federal Awards and State Financial Assistance.

**BARRON COUNTY, WISCONSIN  
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS  
DECEMBER 31, 2015**

**A. INTERNAL CONTROL OVER FINANCIAL REPORTING**

**2014-001**

**SEE CURRENT YEAR FINDING 2015-001.**

**Reason for finding's recurrence:** The County continues to rely upon the audit firm to prepare the financial statements in a format compatible with GAAP. Management will review and approve these financial statements prior to the issuance. The Finance Director is the official responsible for ensuring corrective action of the deficiency. See the related current year finding for more details.

**2014-002**

**SEE CURRENT YEAR FINDING 2015-002.**

**Reason for finding's recurrence:** The County reviewed its controls as it related to making journal entries and the County was able to reduce the number of audit adjustments proposed by the audit firm necessary to adjust accounts in accordance with GAAP. The main reason this finding has reoccurred is due to the implementation of GASB 68/71. Management will review and approve these entries prior to recording them. The Finance Director is the official responsible for ensuring corrective action of the deficiency. See the related current year finding for more details.

**2014-003**

**SEE CURRENT YEAR FINDING 2015-003.**

**Reason for finding's recurrence:** The County continues to work to achieve segregation of duties whenever cost effective. The County has re-evaluated internal controls with the audit firm in County departments and has determined that this finding still applies to certain small departments of the County. The Finance Director is the official responsible for ensuring corrective action of the deficiency. See the related current year finding for more details.

**B. MAJOR FEDERAL PROGRAM AWARDS**

**None**

**C. MAJOR STATE FINANCIAL ASSISTANCE PROGRAMS**

**None**

**D. STATE GENERAL REQUIREMENTS**

**None**

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Honorable Members  
of the Board of Supervisors  
Barron County, Wisconsin

We have audited, in accordance with auditing standards generally accepted in the United States of America and 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 Barron County, Wisconsin (County) as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated July 17, 2016. Our report includes a reference to other auditors who audited the financial statements of the County of Barron Housing Authority, as described in our report on Barron County, Wisconsin's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

**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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph 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. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency* in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as items 2015-001 and 2015-002 to be material weaknesses.

A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit the attention by those charged with governance. We consider item 2015-003 in the accompanying Schedule of Findings and Questioned Costs to be a significant deficiency.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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 test disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Barron County's Response to Findings**

The County's responses to the findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. The County's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

### **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 result of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



**CliftonLarsonAllen LLP**

Rice Lake, Wisconsin  
July 17, 2016

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND STATE PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE, AND REPORT ON THE SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE REQUIRED BY THE UNIFORM GUIDANCE AND STATE SINGLE AUDIT GUIDELINES**

Honorable Members  
of the Board of Supervisors  
Barron County, Wisconsin

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

We have audited Barron County, Wisconsin's (County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2015. We have also audited the County's compliance with types of compliance requirements described in the *State Single Audit Guidelines*, issued by the Wisconsin Department of Administration that are applicable to each of its major state programs (including federal programs required to be tested as major state programs) for the same period. The County's major federal programs and major state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Component Unit**

Barron County's basic financial statements include the operations of the Barron County Housing Authority, which expended \$766,174 in federal awards that is not included in the schedule of expenditures of federal awards during the year ended December 31, 2015.

***Management's Responsibility***

Management is responsible for compliance with federal and state statutes, regulations, and the terms and conditions of its federal and state awards applicable to its federal and state programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the County'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 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 on the County's compliance.

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

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on to each of its major federal and state programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended December 31, 2015.

### **Report on Internal Control over Compliance**

Management of the County 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 types of requirements that could have a direct and material effect on each major federal or state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major program and to test and report on internal control over compliance in accordance with the Uniform Guidance and 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 the 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 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 less severe than a material weakness in internal control over compliance, yet important enough to merit attention of 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 result of that testing based on the requirements of the Uniform Guidance and State Single Audit Guidelines. Accordingly, this report is not suitable for any other purpose.

**Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance and Schedule of State Financial Assistance Required by State Single Audit Guidelines**

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Barron County as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise Barron County's basic financial statements. We issued our report thereon dated July 17, 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 schedule of expenditures of federal awards and schedule of state financial assistance are presented for purposes of additional analysis as required by the Uniform Guidance and State Single Audit Guidelines, respectively, 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 schedule of expenditure of federal awards and schedule of state financial assistance are fairly stated in all material respects in relation to the basic financial statements as a whole.



**CliftonLarsonAllen LLP**

Rice Lake, Wisconsin  
July 17, 2016

**BARRON COUNTY, WISCONSIN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
DECEMBER 31, 2015**

**PART I: SUMMARY OF AUDITOR'S RESULTS**

**Financial Statements**

Type of auditors' report issued:

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified   X   yes        none reported
- Significant deficiency(ies) identified?   X   yes        none reported

Noncompliance material to financial statements noted?        yes   X   none reported

**Federal Awards**

Internal control over major programs:

- Material weakness(es) identified?        yes   X   none reported
- Significant deficiency(ies) identified?        yes   X   none reported

Type of auditors' report issued on compliance for major programs Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?        yes   X   no

Identification of major Federal programs:

| <u>CFDA Number(s)</u> | <u>Name of Federal Program or Cluster</u> |
|-----------------------|---|
| 93.563                | Child Support Enforcement                 |
| 93.778                | Medical Assistance Program Cluster        |

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

Auditee qualified as low-risk auditee?        yes   X   no

**BARRON COUNTY, WISCONSIN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
DECEMBER 31, 2015**

**PART I: SUMMARY OF AUDITOR'S RESULTS (CONTINUED)**

**State Awards**

Internal control over major programs:

- Material weakness(es) identified? \_\_\_\_\_ yes      X   none reported
- Significant deficiency(ies) identified? \_\_\_\_\_ yes      X   none reported

Type of auditors' report issued on compliance for major programs Unmodified

Any audit findings disclosed that are required to be reported in accordance with the *State Single Audit Guidelines*? \_\_\_\_\_ yes      X   none reported

Identification of major State programs:

| <u>CFDA Number(s)</u> | <u>Name of State Program or Cluster</u> |
|-----------------------|---|
| 370.575               | ATV Trails                              |
| 410.313               | Youth Aids                              |
| 435.560100            | Aging and Disability Resource Center    |
| 435.561               | Basic County Allocation                 |
| 435.681               | Basic County Allocation                 |
| 437.3561              | Basic County Allocation                 |

Federal Programs on Schedule of Expenditures of Federal Awards Tested as Major State Programs:

|        |   |
|--------|---|
| 93.778 | Medical Assistance Program - Case Management                      |
| 93.778 | Medical Assistance Program - WI Medicare Cost Reporting           |
| 93.645 | Youth Aids - Stephanie Tubbs Jones Child Welfare Services Program |

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

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

**BARRON COUNTY, WISCONSIN**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)**  
**DECEMBER 31, 2015**

**PART II: FINDINGS RELATED TO THE FINANCIAL STATEMENTS:**

**FINDING: 2015-001 Annual Financial Reporting Under Generally Accepted Accounting Principles (GAAP)**

**Criteria:** It is the County's responsibility to have controls in place to prevent or detect a material misstatement in the annual financial statements, including footnote disclosures.

**Condition:** The County does not have an internal control policy in place over annual financial reporting that would enable management to conclude its annual financial statements and related footnote disclosures are complete and presented in accordance with Generally Accepted Accounting Principles (GAAP).

**Context:** The County has informed us that they do not have an internal control policy in place over the annual financial reporting and that they do not have the necessary staff and expertise to prevent or detect a material misstatement in the annual financial statements including footnote disclosures. However, they have reviewed and approved the annual financial statements and the related footnote disclosures.

**Cause:** The County relies on the audit firm to prepare the annual financial statements and related footnote disclosures.

**Effect:** The potential exists that a material misstatement of the annual financial statements could occur and not be prevented or detected by the County's internal controls.

**Recommendation:** The County should continue to evaluate their internal staff and expertise to determine if an internal control policy over the annual financial reporting is beneficial.

**CORRECTIVE ACTION PLAN (CAP):**

**Explanation of Disagreement with Audit Findings**

There is no disagreement with the audit finding.

**Actions Planned in Response to Finding:**

The County will continue to rely upon the audit firm to prepare the financial statements and related footnote disclosures and will review and approve these prior to the issuance of the annual financial statements. The Finance Director is the official responsible for ensuring corrective action of the deficiency.

**Planned Completion Date for CAP:**

The CAP is ongoing.

**Plan to Monitor Completion of CAP:**

The County Administrator will be monitoring this corrective action plan.

**BARRON COUNTY, WISCONSIN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
DECEMBER 31, 2015**

**PART II: FINDINGS RELATED TO THE FINANCIAL STATEMENTS: (CONTINUED)**

**FINDING: 2015-002 Material Audit Adjustments**

- Criteria:** The County should have controls in place to prevent or detect a material misstatement in the financial statements in a timely manner.
- Condition:** The audit firm proposed and the County posted to its general ledger accounts adjusting journal entries for correcting certain misstatements.
- Context:** The County has informed us that they will continue to rely upon the audit firm to propose such audit adjustments as are necessary to adjust accounts in accordance with Generally Accepted Accounting Principles (GAAP). Management will review and approve those entries prior to recording them.
- Cause:** The County has not established controls to ensure that all accounts are adjusted to their appropriate year end balances in accordance with GAAP.
- Effect:** The potential exists that financial statements of the County may include inaccurate information not detected or prevented by County staff.
- Recommendation:** The County should continue to evaluate its internal control processes to determine if additional internal control procedures should be implemented to ensure that accounts are adjusted to their appropriate year end balances in accordance with GAAP.

**CORRECTIVE ACTION PLAN (CAP):**

**Explanation of Disagreement with Audit Findings**

There is no disagreement with the audit finding.

**Actions Planned in Response to Finding:**

The County will continue to rely upon the audit firm to propose audit adjustments necessary to adjust accounts in accordance with GAAP. Management will review and approve these entries prior to recording them. The Finance Director is the official responsible for ensuring corrective action of the deficiency.

**Planned Completion Date for CAP:**

The CAP is ongoing.

**Plan to Monitor Completion of CAP:**

The County Administrator will be monitoring this corrective action plan.

**BARRON COUNTY, WISCONSIN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
DECEMBER 31, 2015**

**PART II: FINDINGS RELATED TO THE FINANCIAL STATEMENTS: (CONTINUED)**

**FINDING: 2015-003 Limited Segregation of Duties**

**Criteria:** Generally, a system of internal control contemplates separation of duties such that no individual has responsibility to execute a transaction, have physical access to the related assets, and have responsibility or authority to record the transaction.

**Condition:** In some of the smaller County offices the available staff precludes a proper separation of duties to assure adequate internal control.

**Context:** The limited size of the County's staff in some departments responsible for accounting and financial duties precludes a complete segregation of incompatible duties. The County has informed us that it may not be cost effective to hire the additional personnel required to achieve complete segregation of duties.

**Cause:** The condition is due to limited staff available.

**Effect:** The potential exists that the design of the internal controls over financial reporting could affect the ability of the County to record, process, summarize and report financial data consistently with the assertions of management in the financial statements. In addition, this lack of segregation of duties may result in the county's inability to prevent/detect misappropriation of County assets.

**Recommendation:** The County should continue to evaluate its staffing in order to segregate incompatible duties whenever possible.

**CORRECTIVE ACTION PLAN (CAP):**

**Explanation of Disagreement with Audit Findings**

There is no disagreement with the audit finding.

**Actions Planned in Response to Finding:**

The County continues to work to achieve segregation of duties whenever cost effective. The Finance Director is the official responsible for ensuring corrective action of the deficiency.

**Planned Completion Date for CAP:**

The CAP is ongoing.

**Plan to Monitor Completion of CAP:**

The County Administrator will be monitoring this corrective action plan.

**Compensating Controls and Mitigating Factors:**

The cash disbursements process includes approval of the disbursement by the department and approval of invoices by the County administrator. Review of the vouchers and account coding is completed by the finance department. The payroll disbursements process includes supervisor approval of timesheets and finance department review of timesheets and proper account distribution. The receipts process includes pre-numbering and a reconciliation of departmental deposits performed by the Treasurer. In addition to the above, receipts are reviewed by finance for proper coding and classification.

**BARRON COUNTY, WISCONSIN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
DECEMBER 31, 2015**

**PART III: FINDINGS RELATED TO MAJOR FEDERAL AWARD PROGRAMS:**

None.

**PART IV: FINDINGS RELATED TO MAJOR STATE FINANCIAL ASSISTANCE PROGRAMS:**

None.

**PART V: FINDINGS RELATED TO STATE GENERAL REQUIREMENTS:**

None.