

BARRON COUNTY, WISCONSIN
FEDERAL AND STATE SINGLE AUDIT REPORTS
YEAR ENDED DECEMBER 31, 2011

**BARRON COUNTY, WISCONSIN
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DECEMBER 31, 2011**

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**INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTARY INFORMATION
SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE**

Honorable Members
of the Board of Supervisors
Barron County, Wisconsin

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, Wisconsin (County) as of and for the year ended December 31, 2011, which collectively comprise the County's basic financial statements, and have issued our report thereon dated July 31, 2012. These basic financial statements are the responsibility of County management. Our responsibility is to express opinions on these basic financial statements based on our audit.

We conducted our audit in accordance with 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the County's management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's financial statements as a whole. The accompanying schedule of expenditures of federal awards and schedule of state financial assistance are presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and the *State Single Audit Guidelines*, issued by the Wisconsin Department of Administration, respectively, and are not a required part of the basic financial statements. This information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The schedule of expenditures of federal awards and schedule of state financial assistance have 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 financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Eau Claire, Wisconsin
July 31, 2012

**BARRON COUNTY, WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2011**

Federal Grantor Agency/Pass-Through Agency/ Program Title and Year	Federal CFDA #	Accrued (Deferred) Reimbursements 1/1/11	Prior Years Adjustments	Expenditures		Receipts		Accrued (Deferred) Reimbursement 12/31/11
				Federal	Local	Reimburse- ments	Local Share	
Department of Agriculture								
Passed through Wisconsin Department of Health Services:								
Special Supplemental Food Program for Women, Infants and Children	10.557	\$ -	\$ -	\$ 220,329	\$ -	\$ 220,329	\$ -	\$ -
State Administrative Matching Grants for Supplement Nutrition Assistance Program	10.561	17,293	-	220,739	-	221,706	-	16,326
Total Department of Agriculture		17,293	-	441,068	-	442,035	-	16,326
Department of Justice								
Direct Grant:								
State Criminal Alien Assistance Program:	16.606	-	-	6,187	-	6,187	-	-
Bulletproof Vest Partnership Program	16.607	-	2,198	-	-	2,198	-	-
Public Safety Partnership an Community Policing Grants	16.710	8,113	-	90,695	-	90,385	-	8,423
Edward Byrne Memorial Justice Grant Program	16.738	-	-	20,445	553	1,827	553	8,618
Total Direct Grants		8,113	2,198	117,327	553	110,597	553	17,041
Passed through Wisconsin Department of Transportation:								
Enforcing Underage Drinking Laws Program	16.727	-	-	24,996	-	24,996	-	-
Total Department of Justice		8,113	2,198	142,323	553	136,593	553	17,041
Department of Transportation								
Passed through Wisconsin Department of Transportation:								
Highway Planning and Construction	20.205	12,655	(12,655)	-	-	-	-	-
Occupant Protection Incentive Grant	20.602	1,953	583	11,400	-	13,936	-	-
Child Safety and Child Booster Seats Incentive Grants	20.613	-	-	1,771	-	1,771	-	-
Rail Line Relocation and Improvement	20.320	-	-	10,132	-	-	-	10,132
Total Department of Transportation		14,608	(12,072)	23,303	-	16,707	-	10,132
Department of Education								
Passed through Wisconsin Department of Health Services								
Special Education - Grants for Infants and Families	84.181	-	-	48,156	-	48,156	-	-
American Recovery and Reinvestment Act - Grants for Infants and Families	84.393	368	-	27,595	-	27,963	-	-
Total Department of Education		368	-	75,751	-	76,119	-	-

* American Recovery and Reinvestment Act Funds
(A) Highway Safety Cluster
(B) Early Intervention Services (IDEA) Cluster
(X) Major Federal Awards Program

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, 2011**

Federal Grantor Agency/Pass-Through Agency/ Program Title and Year	Federal CFDA #	Accrued (Deferred) Reimbursements 1/1/11	Prior Years Adjustments	Expenditures		Receipts		Accrued (Deferred) Reimbursement 12/31/11
				Federal	Local	Grant Reimburse- ments	Local Share	
Department of Health and Human Services								
Passed through Greater Wisconsin Area Agency on Aging:								
Title III, D - Preventive Health:		\$	\$	\$	\$	\$	\$	\$
Title III, B - Supportive Services	93.043	306	-	5,162	574	4,907	574	561
Title III, Part C-1 - Nutrition Services	93.044	13,357	-	62,583	35,374	66,666	35,374	9,274
Title III, Part C-2 - Home Delivered Nutrition	93.045	849	-	62,080	39,632	60,520	39,632	2,409
Alzheimer's Disease Demonstration Grants to States	93.051	-	-	37,690	4,189	37,690	4,189	-
Title III, Part E - National Family Caregiver Support	93.052	-	-	76,702	-	33,578	-	43,124
Nutrition Services Incentive Program:		3,234	-	29,422	9,808	25,195	9,808	7,461
Congregate Nutrition Services	93.053	-	-	16,875	-	16,875	-	-
Home Delivered Nutrition Services	93.053	11,546	-	34,262	-	45,808	-	-
Communities Putting Prevention to Work								
WI Chronic Disease Self Management	93.725	-	-	4,259	-	3,502	-	757
State Pharmaceutical Assistance:	93.786	-	-	3,432	-	3,432	-	-
Passed through Wisconsin Department of Health Services								
Public Health Emergency Preparedness	93.069	(55,920)	57,453	63,346	3,287	47,836	3,287	17,043
Enhance the Safety of Children Affected by Parental								
Methamphetamine or Other Substance Abuse	93.087	8,218	-	20,000	12,518	28,218	12,518	-
Substance Abuse and Mental Health Services	93.243	36,739	-	65,020	-	36,739	-	65,020
Immunization Grants	93.268	2	(2)	11,650	-	11,650	-	-
Drug Free Communities Support Program	93.276	47,245	-	134,820	-	168,211	-	13,854
Temporary Assistance for Needy Families	93.558	(11,353)	-	77,057	-	65,704	-	-
HIV Prevention Activities	93.940	558	-	222	-	678	-	102
Chafee Education and Training Vouchers Program	93.599	(411)	-	-	-	(411)	-	-
Foster Care - Title IV-E	93.658	2,008	-	-	-	2,008	-	-
Social Services Block Grant	93.667	1,130	-	163,291	-	164,421	-	-
Chafee Foster Care Independence Program	93.674	2,275	-	-	-	2,275	-	-
Children's Health Insurance Program	93.767	-	-	26,059	-	23,068	-	2,991

(C) Aging Cluster
(D) Immunization Cluster
(X) Major Federal Awards Program

**BARRON COUNTY, WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2011**

Federal Grantor Agency/Pass-Through Agency/ Program Title and Year	Federal CFDA #	Accrued (Deferred) Reimbursements 1/1/11	Prior Years Adjustments	Expenditures		Receipts		Accrued (Deferred) Reimbursement 12/31/11
				Federal	Local	Grant	Local Share	
				\$	\$	\$	\$	
Department of Health and Human Services (Continued)								
Passed through Wisconsin Department of Health Services: (Continued)								
Medical Assistance Program Cluster:								
Medical Assistance Program:								
Maternal and Child Health Services Block Grant	93.778 (X)	-	-	1,265	-	1,265	-	-
Case Management	93.778 (X)	14,769	-	99,491	322,039	100,338	322,039	13,922
Human Services Contract	93.778 (X)	(4,080)	-	214,973	-	256,658	-	(45,765)
Income Maintenance Contract	93.778 (X)	24,795	-	320,633	1,403	321,031	1,403	24,397
Personal Care Program	93.778 (X)	31,625	-	21,237	-	52,862	-	-
Wisconsin Medicaid Cost Reporting	93.778 (X)	-	-	155,738	-	155,738	-	-
Aging and Disability Resource Center	93.778 (X)	136,147	-	522,968	-	505,949	-	153,166
Aging and Disability Resource Center MIPPA	93.778 (X)	6,241	-	15,901	-	22,124	-	18
CMS Research, Demonstrations and Evaluations:								
Medicare Improvements for Patients and Providers Act	93.779	-	-	8,046	-	3,430	-	4,616
Block Grant for Community Health	93.958	-	-	20,066	-	20,066	-	-
Block Grant for Prevention and Treatment of Substance Abuse	93.959	24,254	-	139,713	7,290	163,967	7,290	-
Preventive Health and Health Service Block Grant	93.991	5	(5)	5,544	-	5,544	-	-
Maternal and Child Health Service Block Grant	93.994	3	-	42,220	-	42,223	-	-
Passed through Wisconsin Department of Children and Families								
CW Promoting Safe and Stable Families	93.556	-	-	46,350	52,099	46,350	52,099	-
Temporary Assistance for Needy Families	93.558	-	-	142,556	16,174	142,850	16,174	(294)
Child Support Enforcement Program (Title IV-D)	93.563 (X)	51,834	-	515,741	204,263	434,538	204,263	133,037
Refugee and Entrant Assistance	93.566	240	-	1,665	-	1,905	-	-
Chafee Education and Training Vouchers Program	93.599	-	-	242	-	194	-	48
Stephanie Tubbs Jones Child Welfare Services Program	93.645	-	-	20,296	9,093	20,296	9,093	-
Foster Care-Title IV-E	93.658 (X)	-	-	279,421	124,967	279,114	124,967	307
Social Services Block Grant	93.667	-	-	31,314	14,030	31,314	14,030	-
Chafee Foster Care Independence Program	93.674	-	-	54,777	32,158	54,820	32,158	(43)

(X) Major Federal Awards Program

**BARRON COUNTY, WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2011**

Federal Grantor Agency/Pass-Through Agency/ Program Title and Year	Federal CFDA #	Accrued (Deferred) Reimbursements 1/1/11	Prior Years Adjustments	Expenditures		Receipts		Accrued (Deferred) Reimbursement 12/31/11
				Federal	Local	Grant Reimburse- ments	Local Share	
Department of Health and Human Services (Continued)								
Passed through Wisconsin Department of Workforce Development: Child Care Development Program	93.596	\$ 18,917	\$ -	\$ 74,181	\$ -	\$ 97,222	\$ -	\$ (4,124)
Passed through Wisconsin Department of Administration: Low-Income Home Energy Assistance:	93.568	-	-	-	-	-	-	-
Non-CARS Reporting: 10/1/10-9/30/11		28,512	-	37,316	-	14,077	-	23,239
10/1/09-9/30/10		-	-	39,500	8,681	68,012	8,681	-
Passed through Wisconsin Department of Corrections: Stephanine Tubbs Jones Child Welfare Services Program	93.645	(291)	344	5,689	6,636	5,102	6,636	640
Foster Care - Title IV-E	93.658 (X)	(291)	344	5,689	6,636	5,102	6,636	640
American Recovery and Reinvestment Act: Immunization	93.712 (D)	1,654	(1,328)	158	-	484	-	-
Total Department of Health and Human Services		394,117	56,806	3,716,622	910,851	3,701,145	910,851	466,400
Department of Homeland Security								
Direct Grant: American Recovery and Reinvestment Act: Emergency Food and Shelter Program:	97.024	-	-	5,908	-	5,908	-	-
Passed through Wisconsin Department of Military Affairs: Emergency Management Performance Grants:	97.042	21,282	-	49,872	79,862	42,652	79,862	28,502
Passed through Wisconsin Department of Administration: Office of Justice Assistance: Pre-Disaster Mitigation	97.047	17,813	-	-	139	17,813	139	-
Passed through Wisconsin Department of Administration: Office of Justice Assistance: Homeland Security Grant Program:	97.067	-	-	31,364	5,323	31,364	5,323	-
Total Department of Homeland Security		39,095	-	87,144	85,324	97,737	85,324	28,502
TOTAL FEDERAL AWARDS		\$ 473,594	\$ 46,932	\$ 4,486,211	\$ 996,728	\$ 4,468,336	\$ 996,728	\$ 538,401
(D) Immunization Cluster								
(X) Major Federal Awards Program								

See Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance
(5)

**BARRON COUNTY, WISCONSIN
SCHEDULE OF STATE FINANCIAL ASSISTANCE
YEAR ENDED DECEMBER 31, 2011**

State Grantor Agency/ Program Title and Year	State I.D. Number	Accrued (Deferred) Reimbursements 1/1/11	Prior Years Adjustments	Expenditures	Receipts		Accrued (Deferred) Reimbursements 12/31/11
					Grant Reimburse- ments	Local Share	
<u>Department of Agriculture, Trade and Consumer Protection</u>							
Clean Sweep Program:	115.04	\$ -	\$ -	\$ 31,152	\$ 19,769	\$ 11,383	\$ -
Soil and Water Resource Management:							
Basic Annual Staffing Grant	115.15	** 27,601	-	182,715	123,689	50,678	35,949
LWRM Plan Implementation	115.40	** 38,996	-	37,735	38,996	-	37,735
Total Department of Agriculture, Trade and Consumer Protection		66,597	-	251,602	182,454	62,061	73,684
<u>Department of Commerce</u>							
Environmental Aids - Private Sewage System	143.110	-	-	22,548	22,548	-	-
<u>Department of Natural Resources</u>							
Boating Enforcement Aids	370.550	-	-	5,741	5,741	-	-
All-Terrain Vehicle Enforcement Aids	370.551	-	-	15,877	15,877	-	-
Snowmobile Enforcement Aids	370.552	-	-	6,647	6,647	-	-
Wildlife Damage Claims and Abatement	370.553	27,184	-	21,813	27,184	-	21,813
Conservation Aids	370.563	1,025	-	-	1,025	-	-
Urban and Community Forestry:	370.572	-	-	16,760	16,760	-	-
Snowmobile Trails and Areas:							
7/1/09-6/30/10	#S-3770	5,513	(5,513)	-	-	-	-
7/1/10-6/30/11	#S-3897	(15,867)	-	70,525	54,658	-	-
7/1/11-6/30/12	#S-4030	-	-	17,841	38,713	-	(20,872)

** Major State Financial Assistance Program

**BARRON COUNTY, WISCONSIN
SCHEDULE OF STATE FINANCIAL ASSISTANCE (CONTINUED)
YEAR ENDED DECEMBER 31, 2011**

State Grantor Agency/ Program Title and Year	State I.D. Number	Accrued (Deferred) Reimbursements 1/1/11	Prior Years Adjustments	Expenditures	Receipts		Accrued (Deferred) Reimbursements 12/31/11
					Grant Reimburse- ments	Local Share	
<u>Department of Natural Resources (Continued)</u>							
All-Terrain Vehicle Aids (Transp. Fd.):							
7/1/11-6/30/12	#ATV-2116	\$ -	\$ -	\$ 23,689	\$ 12,043	\$ -	\$ 11,646
7/1/11-6/30/12	#ATV-2117	-	-	4,830	2,452	-	2,378
1/13/10-6/30/12	#ATV-1972	(139,234)	-	-	-	-	(139,234)
7/1/10-6/30/11	#ATV-2031	(2,635)	1,333	3,873	2,571	-	-
5/28/08-6/30/10	#ATV-1773	4,909	-	-	-	-	4,909
7/1/10-6/30/11	#ATV-1989	334	(1,441)	1,770	663	-	-
7/1/10-6/30/11	#ATV-1988	6,606	-	5,463	12,069	-	-
7/1/11-6/30/12	#ATV-2159	-	-	1,408	2,635	-	(1,227)
1/13/10-6/30/12	#ATV-1968	13,401	2,490	227	16,118	-	-
1/13/10-6/30/12	#ATV-1971	(84,954)	-	-	-	-	(84,954)
1/12/10-6/30/12	#ATV-1970	(45,084)	-	36,481	-	-	(8,603)
4/25/11-6/30/12	#ATV-2092	-	-	7,533	11,705	-	(4,172)
10/29/10-6/30/12	#ATV-2106	-	-	27,067	20,300	-	6,767
Municipal and County Recycling Aids		**	-	328,407	78,997	249,410	-
Knowles-Nelson Stewardship Program			-	-	76,317	-	-
Total Department of Natural Resources		(152,485)	(3,131)	595,952	402,475	249,410	(211,549)
<u>Department of Transportation</u>							
Elderly and Handicapped County Aids:							
	395.101	-	-	176,667	136,861	39,806	-
<u>Department of Corrections</u>							
Community Intervention-Capacity Building:							
AODA Group Intensive:			-	16,068	16,902	2,678	2,678
Youth Aids Community:			-	17,934	19,518	181	2,381
Total Department of Corrections		(25,886)	30,628	1,047,122	433,727	563,787	54,350
		(15,550)	30,628	1,081,124	470,147	566,646	59,409

** Major State Financial Assistance Program

**BARRON COUNTY, WISCONSIN
SCHEDULE OF STATE FINANCIAL ASSISTANCE (CONTINUED)
YEAR ENDED DECEMBER 31, 2011**

State Grantor Agency/ Program Title and Year	State I.D. Number	Accrued (Deferred) Reimbursements 1/1/11	Prior Years Adjustments	Expenditures	Receipts		Accrued (Deferred) Reimbursements 12/31/11
					Grant Reimburse- ments	Local Share	
<u>Department of Children and Families</u> E-Wisacwis	427.3604	\$ 5,000	\$ -	\$ -	\$ 5,000	\$ -	\$ -
<u>Department of Health Services</u> Income Maintenance Contract:							
Funeral/Cemetery W-2 and Non W-2	435.105	** (2,554)	-	116,109	91,604	-	21,951
Medicaid Transportation	435.131	** (3,105)	-	53,086	51,957	-	(1,976)
Medicaid Transportation Administration	435.132	1,844	-	4,226	6,070	-	-
FSET Administration GPR/FED Base	435.231	(1,515)	-	27,244	23,685	-	2,044
FSET Transportation GPR/FED Base	435.233	1,468	-	7,639	10,480	-	(1,373)
FSET Retention GPR/FED Base	435.235	(528)	-	3,208	2,961	-	(281)
Fluoride Rinse Program	435.151735	(597)	-	2,387	1,790	-	-
WIC Farmers Market Grant	435.154720	-	-	1,713	1,713	-	-
WI Well Woman Program GPR	435.157000	7	(7)	25,286	25,286	-	-
Lead Poisoning - Consolidated Contract	435.157720	4	(4)	7,039	7,039	-	-
TPCP Wisconsin WINS Initiative	435.158117	-	-	-	-	-	-
TPCP COM Intervention LHD	435.158125	-	-	-	-	-	-
TPCP WI WINS	435.158127	(878)	878	93	93	-	-
Maternal and Child Health Services Block Grant - Consolidated Contract	435.159320	-	-	1,265	1,265	-	-
Maternal and Child Health Services Block Grant - Reproductive Health	435.159321	-	-	24,302	24,302	-	-
Income Maintenance Contract:							
Available Allocation State Share:	435.283	**	-	481,685	268,067	211,219	2,399
Available Allocation Federal Share:	435.284	**	2,132	29,382	28,142	-	3,372
Medicaid Subrogation Collections:	435.291	-	-	(6,548)	(7,951)	1,403	-
Adult Protective Services:	435.312	-	-	41,501	41,501	-	-
AW DOJ Fingerprint Background:	435.324	-	-	-	-	-	-

** Major State Financial Assistance Program

**BARRON COUNTY, WISCONSIN
SCHEDULE OF STATE FINANCIAL ASSISTANCE (CONTINUED)
YEAR ENDED DECEMBER 31, 2011**

State Grantor Agency/ Program Title and Year	State I.D. Number	Accrued (Deferred)		Prior Years Adjustments	Expenditures	Receipts		Accrued (Deferred) Reimbursements 12/31/11
		Reimbursements 1/1/11	Reimbursements 1/1/11			Grant Reimburse- ments	Local Share	
<u>Department of Health Services (Continued)</u>								
Community Options Program	435.367	** \$	-	\$	\$ 150,877	\$ 123,994	\$	\$ 26,883
Children Long Term Support GPR	435.450	**	(17,366)	-	6,243	2,603	-	(13,726)
Children Long Term Support Mental Health	435.451	**	1,115	-	11,326	15,836	-	(3,395)
Children Long Term Support Non Fed	435.460	**	4,062	-	38,508	42,570	-	-
Children Long Term Support Mental Health Non Fed	435.461	**	-	-	33,998	33,998	-	-
Physical Disability Non Fed	435.462	**	(1,408)	-	14,747	13,339	-	-
Certified Mental Health Program	435.517		21,236	-	24,832	44,724	1,344	-
Birth-to-Three Initiative	435.550		-	-	46,046	46,046	-	-
Aging and Disability Resource Center	435.560/100	**	52,688	-	580,026	632,714	-	-
Basic County Allocation	435.561	**	-	-	1,078,148	1,078,148	-	-
IMD-OBRA Relocations	435.571		26,183	-	32,456	58,639	-	-
Family Support Program	435.577		4,027	-	46,562	52,166	-	(1,577)
Community Services and MH Services								
Human Services Contract	435.681	**	-	-	1,337,736	138,708	1,199,028	-
AW Fingerprint Background:	437.3324		109	-	680	626	-	163
Children Family Incentives:	437.3342		-	-	-	-	-	-
Basic County Allocation	437.3561	**	-	-	328,319	226,734	101,585	-
CW WSACWIS Annual Op Maint Fee	437.3604		-	-	(5,902)	(5,902)	-	-
State/County Match:	437.3681		-	-	495,806	46,301	449,505	-

** Major State Financial Assistance Program

**BARRON COUNTY, WISCONSIN
SCHEDULE OF STATE FINANCIAL ASSISTANCE (CONTINUED)
YEAR ENDED DECEMBER 31, 2011**

State Grantor Agency/ Program Title and Year	State I.D. Number	Accrued (Deferred) Reimbursements 1/1/11	Prior Years Adjustments	Expenditures	Receipts		Accrued (Deferred) Reimbursements 12/31/11
					Grant Reimburse- ments	Local Share	
Department of Health Services (Continued)							
Passed through Area Agency on Aging:							
State Pharmaceutical Assistance Program	435.560028	\$ -	\$ -	\$ 6,186	\$ 6,186	\$ -	\$ -
Elderly Benefit Specialist Program	435.560320	1,743	353	48,271	44,672	3,135	2,560
State Senior Community Services	435.560330	3,811	-	9,846	9,007	985	3,665
Congregate Nutrition III C-1	435.560350	**	-	177,222	101,472	71,653	4,097
Home Delivered III C-2	435.560360	-	-	5,394	4,854	540	-
Community Services and MH Services:							
Alzheimer's Family Support	435.560381	1,938	-	13,138	15,431	-	(355)
State Elder Abuse Services	435.560490	6,201	-	82,856	26,263	62,794	-
CST Counties 2013	435.81007	-	-	50,097	41,748	-	8,349
CST Counties 2014	435.81099	-	-	4,848	4,848	-	-
Total Department of Health and Family Services		100,617	1,220	5,437,883	3,383,729	2,103,191	52,800
Department of Workforce Development							
Child Support Enforcement:							
Child Support-State Share	437.202	(76,841)	-	76,841	-	-	-
Department of Justice							
County-Tribal Local Assistance	455.263	-	-	12,259	12,259	-	-
Law Enforcement Program	455.226	-	-	14,621	14,621	-	-
Law Enforcement Training	455.231	-	-	11,160	11,160	-	-
Victim and Witness Assistance							
Program-A Program Cluster	455.503, 532, 539	27,049	(3)	86,718	51,312	43,611	18,841
Total Department of Justice		27,049	(3)	124,758	89,352	43,611	18,841

** Major State Financial Assistance Program

**BARRON COUNTY, WISCONSIN
SCHEDULE OF STATE FINANCIAL ASSISTANCE (CONTINUED)
YEAR ENDED DECEMBER 31, 2011**

State Grantor Agency/ Program Title and Year	I.D. Number	State	Accrued (Deferred) Reimbursements 1/1/11	Prior Years Adjustments	Expenditures	Receipts		Accrued (Deferred) Reimbursements 12/31/11
						Grant Reimburse- ments	Local Share	
<u>Department of Military Affairs</u>								
Emergency Response Equipment:								
Computer and Hazmat Equipment	465.308		\$ 9,579	\$ -	\$ 36,202	\$ 9,579	\$ 27,379	\$ 8,823
Emergency Response Training:								
Hazmat Training	465.310		-	-	7,151	7,151	-	-
Emergency Planning Grant Program:								
LEPC Emergency Planning Grant	465.337		5,981	-	17,556	12,221	5,076	6,240
Total Department of Military Affairs			15,560	-	60,909	28,951	32,455	15,063
<u>Department of Administration</u>								
Public Benefits:								
Land Information Board Grants:								
Total Department of Administration	505.371		25,791	-	49,319	54,740	7,826	12,544
	505.116		-	-	5,253	5,253	-	-
			25,791	-	54,572	59,993	7,826	12,544
Subtotal State Financial Assistance			\$ (4,262)	\$ 28,714	7,882,856	\$ 4,781,510	\$ 3,105,006	\$ 20,792
Deduct: Local Share of Expenditures				(3,105,006)				
TOTAL STATE FINANCIAL ASSISTANCE EXPENDITURES								\$ 4,777,850

See Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance
(11)

BARRON COUNTY, WISCONSIN
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND
STATE FINANCIAL ASSISTANCE
DECEMBER 31, 2011

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 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, 2011 accrued (deferred) reimbursement balances of the individual programs based on subsequent funding of the programs in 2011 and/or adjustment of accruals resulting from prior year audit findings.

**BARRON COUNTY, WISCONSIN
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND
STATE FINANCIAL ASSISTANCE
DECEMBER 31, 2011**

NOTE 4 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, 2011 the revolving loan fund had a balance of \$71,029 and outstanding loans totaled \$587,752 at that date as described below:

Owner Occupied Loans. The County had sixty-seven (67) owner-occupied mortgage loans outstanding at December 31, 2011 totaling \$587,752. 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, 2011 are summarized as follows:

Balance January 1, 2011	\$	71,029
Loan Repayments		29,040
Interest on Loans		91
Loans Made from Fund		(45,678)
Administration Paid from Fund		(3,659)
Balance December 31, 2011	<u>\$</u>	<u>50,823</u>

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



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

Honorable Members
of the Board of Supervisors
Barron County, Wisconsin

We have audited the financial statements of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of Barron County, Wisconsin (County) as of and for the year ended December 31, 2011, which collectively comprise the County's basic financial statements and have issued our report thereon dated July 31, 2012. We conducted our audit in accordance with 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures 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 over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and, therefore, there can be no assurance that all such deficiencies, significant deficiencies or material weaknesses have been identified. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses and another deficiency that we consider to be a significant deficiency.

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 Items 2011-01 and 2011-02 in the accompanying schedule of findings and questioned costs 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 2011-03 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 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*.

The County's written responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the County's responses and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of the governing board and management of the County and the federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



CliftonLarsonAllen LLP

Eau Claire, Wisconsin
July 31, 2012



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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS
THAT COULD HAVE A DIRECT AND MATEIRAL EFFECT ON EACH MAJOR PROGRAM AND ON
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133
AND STATE SINGLE AUDIT GUIDELINES**

Honorable Members
of the Board of Supervisors
Barron County, Wisconsin

Compliance

We have audited the compliance of Barron County, Wisconsin (County) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 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, 2011. 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 (included 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. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal and state programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and the *State Single Audit Guidelines*, issued by the Wisconsin Department of Administration. Those standards, OMB Circular A-133 and 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. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the 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, 2011.

Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal and state programs. In planning and performing our audit, we considered the County's internal control over compliance with the requirements that could have a direct and material effect on a major federal or state program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with *OMB Circular A-133* 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 or state program will not be prevented, or detected and corrected, on a timely basis.

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 deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the board and management of the County, the federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specific parties.



CliftonLarsonAllen LLP

Eau Claire, Wisconsin
July 31, 2012

**BARRON COUNTY, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
DECEMBER 31, 2011**

PART I: SUMMARY OF AUDITOR'S RESULTS

1. The auditors' report expresses an unqualified opinion on the basic financial statements of the County.
2. Material weaknesses in internal control over financial reporting were disclosed during the audit of the financial statements and are listed as Findings 2011-01 and 2011-02. Finding 2011-03 is considered a significant deficiency.
3. No instances of noncompliance material to the financial statements of the County were disclosed during the audit.
4. No matters involving internal control over compliance relating to the audit of the major federal and state award programs were reported in the "Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance with OMB Circular A-133 and State Single Audit Guidelines."
5. No significant deficiencies were disclosed during the audit of the major federal award programs or the major state financial assistance programs.
6. The audit disclosed no findings, which were required to be reported in accordance with Office on Management and Budget Circular A-133, Section .510(a)(1).
7. The independent auditors' report on compliance for the major federal award programs and the major state financial assistance programs for the County expresses an unqualified opinion.
8. The federal programs tested as major programs and the state programs tested as major programs, including federal programs tested as state major programs, are presented in the "Summary of Federal and State Programs Tested as Major Programs" which follows this schedule.
9. The threshold for distinguishing Types A and B programs was \$300,000 for federal award programs and \$100,000 for state financial assistance programs.
10. The County did not qualify as a low-risk auditee as defined in OMB Circular A-133.
11. A summary schedule of prior year audit findings has not been included since there were no prior year findings related to major federal awards and major state financial assistance programs. Prior year findings related to internal control over financial reporting.

**BARRON COUNTY, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
DECEMBER 31, 2011**

PART II: FINDINGS RELATED TO THE FINANCIAL STATEMENTS:

FINDING: 2011-01 Annual Financial Reporting Under Generally Accepted Accounting Principles (GAAP)

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).

Criteria: The County must be able to prevent or detect a material misstatement in the annual financial statements, including footnote disclosures.

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.

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.

Cause: The County relies on the audit firm to prepare the annual financial statements and related footnote disclosures. However, they have reviewed and approved the annual financial statements and the related footnote disclosures.

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.

Official Responsible for Ensuring CAP:

The Lead Fiscal Coordinator 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, 2011**

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

FINDING: 2011-02 Material Audit Adjustments

Condition: The audit firm proposed and the County posted to its general ledger accounts journal entries for correcting certain misstatements.

Criteria: The County should have controls in place to prevent or detect a material misstatement in the financial statements in a timely manner.

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.

Effect: The financial statements of the County may include inaccurate information not detected or prevented by County staff.

Cause: The County has not established controls to ensure that all accounts are adjusted to their appropriate year end balances in accordance with GAAP.

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.

Official Responsible for Ensuring CAP:
The Lead Fiscal Coordinator 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, 2011**

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

FINDING: 2011-03 Limited Segregation of Duties

Condition: In some of the smaller County offices (i.e., register of probate, zoning and aging) the available staff precludes a proper separation of duties to assure adequate internal control.

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.

Context: The limited size of the County's limited 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.

Effect: Lack of segregation of duties could result in a financial statement misstatement, caused by error or fraud, that would not be detected or prevented by County staff.

Cause: The condition is due to limited staff available.

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.

Official Responsible for Ensuring CAP:

The Lead Fiscal Coordinator 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, 2011**

PART III: FINDINGS RELATED TO MAJOR FEDERAL AWARD PROGRAMS:

None.

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

None.

**BARRON COUNTY, WISCONSIN
SUMMARY OF FEDERAL AND STATE PROGRAMS TESTED AS MAJOR PROGRAMS
DECEMBER 31, 2011**

FEDERAL PROGRAMS

The following federal programs were tested as major programs:

<u>CFDA #</u>	<u>Program Title</u>	<u>Amount</u>
10.561	State Administrative Matching Grants for Supplemental Nutrition Assistance	\$ 220,739
93.563	Child Support Enforcement	515,741
93.658	Foster Care	285,110
93.778	Medical Assistance Program	1,352,206
		<u>\$ 2,373,796</u>

STATE PROGRAMS

The following federal and state programs were tested as major state programs:

<u>CFDA #</u> <u>State ID #</u>	<u>Program Title</u>	<u>Amount</u>
State Programs on Schedule of State Financial Assistance:		
115.15	Soil and Water Resource Management - Basic Annual Staffing Grant	\$ 132,037
115.40	Land and Water Resource Management Projects	37,735
395.101	Elderly and Handicapped Transportation	136,861
410.313	Youth Aids	1,047,122
435.105	Funeral/Cemetery W-2 and Non W-2	116,109
435.131	MA Transport	53,086
435.283	IM Available Allocation - State Share	481,685
435.284	IM Available Allocation - Federal Share	29,382
435.367	Community Options Program	150,877
435.450	CLTS DD Non Federal	6,243
435.451	CLTS MH Non Federal	11,326
435.460	CLTS DD Non Federal Other	38,508
435.461	CLTS MH Non Federal Other	33,998
435.462	CLTS PD Non Federal Other	14,747
435.561	Basic County Allocation	1,078,148
437.3561	Basic County Allocation	328,319
435.560100	Aging and Disability Resource Center	580,026
435.560350	Title III C Congregate Meals Cluster	177,222
435.681	Community Services and MH Services - State/County Match	138,708
Federal Programs on Schedule of Expenditures of Federal Awards:		\$ 4,592,139
93.596	Child Care Development	74,181
93.778	Medical Assistance Program - Human Services Contract	214,973
93.778	Medical Assistance Program - Personal Care Program	21,237
93.778	Medical Assistance Program - Income Maintenance	320,633
93.778	Medical Assistance Program - Case Management	99,491
93.778	Medical Assistance Program - Aging and Disability Resource Center	522,968
93.778	Medical Assistance Program - WI Medicare Cost Reporting	155,738
		<u>1,409,221</u>
		<u>\$ 6,001,360</u>