

BARRON COUNTY, WISCONSIN
FEDERAL AND STATE SINGLE AUDIT REPORTS
YEAR ENDED DECEMBER 31, 2009

**BARRON COUNTY, WISCONSIN
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DECEMBER 31, 2009**

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

The County Board
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, 2009 and have issued our report thereon dated July 26, 2010. These financial statements are the responsibility of County management. Our responsibility is to express opinions on these 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 basic financial statements are free from material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by 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 basic financial statements of the County taken as a whole. The accompanying schedules of expenditures of federal awards and 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 Nonprofit 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. The information in those schedules has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

LarsonAllen LLP
LarsonAllen LLP

Eau Claire, Wisconsin
July 26, 2010

**BARRON COUNTY, WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2009**

Federal Grantor Agency/Pass-Through Agency/ Program Title and Year	Accrued (Deferred)		Expenditures		Receipts		Accrued (Deferred)	
	Federal	Prior Years			Grant	Local	Reimbursement	
	CFDA #	1/1/09	Adjustments	Federal	Local	Reimburse- ments	Share	12/31/09
Department of Agriculture								
Passed through University of Nebraska:								
Cooperative Extension Service:	10.500							
Managing Risks Through Peer Learning Centers:								
5/1/06-6/30/07 25-6324-0053-105		\$ 9,948	\$ -	\$ -	\$ -	\$ 9,948	\$ -	\$ -
Passed through Wisconsin Department of Health and Family Services:								
Special Supplemental Food Program for Women, Infants and Children:	10.557							
2009		-	-	209,670	(82,738)	209,670	(82,738)	-
State Matching Grant for Food Stamp Program:	10.561							
Human Services Contract:								
2009		-	-	234,946	(9,611)	227,606	(9,611)	7,340
2008		20,570	-	-	-	20,570	-	-
Total Department of Agriculture		30,518	-	444,616	(92,349)	467,794	(92,349)	7,340

BARRON COUNTY, WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2009

Federal Grantor Agency/Pass-Through Agency/ Program Title and Year	Federal CFDA #	Accrued (Deferred)		Expenditures		Receipts		Accrued (Deferred) Reimbursement 12/31/09	
		Reimbursements 1/1/09	Prior Years Adjustments	Federal	Local	Grant Reimburse- ments	Local Share		
<u>Department of Justice</u>									
Direct Grant:									
State Criminal Alien Assistance Program: 1/31/09-12/31/09 2009-F1516-WI-DJ	16.606	\$ -	\$ -	\$ 8,031	\$ -	\$ 8,031	\$ -	\$ -	
Drug Forfeitures Equitable Sharing: 2009	16.none	-	-	8,272	-	8,272	-	-	
Passed through Wisconsin Department of Justice:									
Internet Crimes Against Children (ICAC): 2009	16.543	-	10	89	-	99	-	-	
Bulletproof Vest: 2009	16.607	-	-	-	6,115	-	6,115	-	
CEASE Grant: 2009	16.none	-	-	1,089	-	1,089	-	-	
Passed through Rusk County:									
COPS-Methamphetamine Prevention, Enforcement, and Drug Court Initiative: 3/1/08-9/30/09	16.710	-	-	87,777	-	87,777	-	-	
Total Department of Justice		-	10	105,258	6,115	105,268	6,115	-	

BARRON COUNTY, WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2009

Federal Grantor Agency/Pass-Through Agency/ Program Title and Year	Federal CFDA #	Accrued (Deferred)		Expenditures		Receipts		Accrued (Deferred) Reimbursement 12/31/09
		Reimbursements 1/1/09	Prior Years Adjustments	Federal	Local	Grant Reimburse- ments	Local Share	
<u>Department of Transportation</u>								
Passed through Wisconsin Department of Transportation:								
YA Card Enforcement Grant:	16.727							
2010		\$ -	\$ -	\$ 5,000	\$ 1,365	\$ 5,000	\$ 1,365	\$ -
2009		-	-	1,714	-	-	-	1,714
Highway Planning and Construction:	20.205							
Project #8816-00-70		-	-	918,735	229,684	564,422	229,684	354,313
Project #8815-01-73		-	9,077	159,941	39,985	-	39,985	169,018
Project #1008-00-00		-	453	146,884	197,963	147,337	197,963	-
Click it or Ticket Mobilization Project:	20.600							
11/5/09-9/30/10	^	-	-	4,228	-	-	-	4,228
11/5/08-9/30/09	^	-	-	9,686	3,956	9,686	3,956	-
Child Safety and Child Booster Seats Incentive Grants:	20.613							
2009	^	-	-	2,051	-	2,051	-	-
Total Department of Transportation		-	9,530	1,248,239	472,953	728,496	472,953	529,273

^ Highway Safety Cluster

BARRON COUNTY, WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2009

Federal Grantor Agency/Pass-Through Agency/ Program Title and Year	Federal CFDA #	Accrued (Deferred)		Expenditures		Receipts		Accrued (Deferred) Reimbursement 12/31/09
		Reimbursements 1/1/09	Prior Years Adjustments	Federal	Local	Grant Reimburse- ments	Local Share	
<u>Department of Education</u>								
Passed through Wisconsin Department of Health and Family Services:								
Grants for Infants and Families with Disabilities:								
Birth-to-Three Initiative:								
2009	84.181	\$ -	\$ -	\$ 48,053	\$ -	\$ 48,053	\$ -	\$ -
Passed through Wisconsin Department of Corrections:								
American Recovery and Reinvestment Act:								
2009	84.397	-	-	16,862	-	16,862	-	-
Passed through Wisconsin Department of Revenue:								
American Recovery and Reinvestment Act:								
2009	84.397A	-	-	773,252	-	773,252	-	-
Total Department of Education		-	-	838,167	-	838,167	-	-

BARRON COUNTY, WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2009

Federal Grantor Agency/Pass-Through Agency/ Program Title and Year	Federal CFDA #	Accrued (Deferred)		Expenditures		Receipts		Accrued (Deferred) Reimbursement: 12/31/09
		Reimbursements 1/1/09	Prior Years Adjustments	Federal	Local	Grant Reimburse- ments	Local Share	
<u>Department of Health and Human Services</u>								
Passed through Area Agency on Aging:								
Preventive Health - Title III D:	93.043							
2009		\$ -	\$ -	\$ 5,509	\$ 613	\$ 4,574	\$ 613	\$ 935
2008		1,483	-	-	-	1,483	-	-
Supportive Services - Title III B:	93.044							
2009	#	-	-	60,440	6,716	45,319	6,716	15,121
2008		22,831	-	-	-	22,831	-	-
Title III - Part C-Nutrition Services:	93.045							
Congregate Nutrition - Title III C-1:	#							
2009		-	-	92,001	57,407	92,001	57,407	-
Home Delivered Nutrition - Title III C-2:								
2009		-	-	42,490	4,722	42,490	4,722	-
2008		2,583	-	-	-	2,583	-	-
Caregivers Support:	93.052							
2009		-	-	27,228	-	22,948	-	4,280
2008		7,642	-	-	-	7,642	-	-
Nutrition Services Incentive Program:	93.053							
Congregate Nutrition Services:	#							
10/1/08-9/30/09		-	-	16,940	-	16,940	-	-
Home Delivered Nutrition Services:								
10/1/08-9/30/09		-	-	34,393	-	34,393	-	-

Aging Cluster

BARRON COUNTY, WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2009

Federal Grantor Agency/Pass-Through Agency/ Program Title and Year	Federal CFDA #	Accrued (Deferred)		Expenditures		Receipts		Accrued (Deferred) Reimbursement: 12/31/09
		Reimbursements	Prior Years	Federal	Local	Grant	Local	
		1/1/09	Adjustments			Reimburse- ments	Share	
<u>Department of Health and Human Services (Continued)</u>								
Passed through Area Agency on Aging: (Continued)								
State Pharmaceutical Assistance:	93.786							
Benefit Specialist Part D:								
2009		\$ -	\$ -	\$ 6,726	\$ -	\$ 6,726	\$ -	\$ -
Passed through Wisconsin Department of Health and Family Services:								
Substance Abuse Program:	93.087							
Meth Grant Cooperative:								
2009		-	-	19,669	-	11,749	-	7,920
2008		2,889	-	-	-	2,889	-	-
Coordination and Development of Primary Care Offices:	93.130							
Safe and Stable Families:								
2008		995	-	-	-	995	-	-
Children and Families Incentives								
2009		-	-	-	-	(916)	-	916
Public Health Emergency Preparedness:	93.069							
Bioterrorism Focus A Planning								
2009		2,017	-	41,443	(2,432)	29,794	(2,432)	13,666
Local Public Health - PHER								
2009		-	-	58,803	-	79,830	-	(21,027)
Childhood Immunization Grants:	93.268							
Consolidated Contracts:								
2009		1	-	12,135	-	12,136	-	-
Drug Free Communities Support Program:	93.276							
9/30/09-9/29/10								
2009		-	-	35,799	-	35,799	-	-
Promoting Safe and Stable Families:	93.556							
Human Services Contract:								
2009		-	-	46,350	-	38,083	-	8,267
Temporary Assistance for Needy Families:	93.558							
Human Services Contract:								
Base Allocation:								
2009		-	-	273,674	3,499	239,612	3,499	34,062

**BARRON COUNTY, WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2009**

Federal Grantor Agency/Pass-Through Agency/ Program Title and Year	Federal CFDA #	Accrued (Deferred)		Expenditures		Receipts		Accrued (Deferred) Reimbursement 12/31/09
		Reimbursements 1/1/09	Prior Years Adjustments	Federal	Local	Grant Reimburse- ments	Local Share	
<u>Department of Health and Human Services (Continued)</u>								
Passed through Wisconsin Department of Health and Family Services: (Continued)								
Chafee Education and Training Vouchers Program:	93.599							
Youth Independent Living:								
2009		\$ -	\$ -	\$ 875	\$ -	\$ 875	\$ -	\$ -
2008		(375)	-	-	-	(375)	-	-
Child Welfare Services:	93.645							
Human Services Contract:								
Base Allocation:								
2009		-	-	55,583	-	55,583	-	-
Foster Care - Title IV-E:	93.658							
Human Services Contract:								
Base Allocation:								
2009		-	-	387,648	214	387,516	214	132
DOJ Fingerprint Background Check:								
2009		-	-	179	-	12	-	167
2008		126	-	-	-	126	-	-
TPR Adoption - Federal:								
2009		-	-	3,695	5,543	7,325	5,543	(3,630)
2008		1,941	-	-	-	1,941	-	-
Social Services Block Grant:	93.667							
Human Services Contract:								
Base Allocation:								
2009		-	-	236,991	-	236,991	-	-

**BARRON COUNTY, WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2009**

Federal Grantor Agency/Pass-Through Agency/ Program Title and Year	Federal CFDA #	Accrued (Deferred)		Expenditures		Receipts		Accrued (Deferred) Reimbursement 12/31/09
		Reimbursements 1/1/09	Prior Years Adjustments	Federal	Local	Grant Reimburse- ments	Local Share	
<u>Department of Health and Human Services (Continued)</u>								
Passed through Wisconsin Department of Health and Family Services: (Continued)								
Social Services Block Grant:	93.667							
Aging and Disability Resource Center:								
2009		\$ (7)	\$ -	\$ 3,343	\$ -	\$ 3,174	\$ -	\$ 162
Youth Independent Living:	93.674							
Human Services Contract:								
2009		-	-	10,109	-	(511)	-	10,620
2008		3,100	-	-	-	3,100	-	-
State Children's Insurance Program:	93.767							
Human Services Contract:								
2009		-	-	51,946	-	49,838	-	2,108
2008		5,909	-	-	-	5,909	-	-
Medical Assistance Program:	93.778							
Maternal and Child Health Services Block Grant:	**							
2009		-	-	1,490	-	1,490	-	-
Case Management:	**							
2009		-	-	91,532	116,526	86,810	116,526	4,722
2008		25,115	-	-	-	25,115	-	-
Human Services Contract:	**							
2009		-	-	1,717,457	-	1,677,236	-	40,221
2008		56,493	-	-	-	56,493	-	-
Income Maintenance Contract:	**							
2009		-	-	365,655	7,380	346,005	7,380	19,650
2008		36,254	-	-	-	36,254	-	-
Personal Care Program:	**							
2009		-	-	543,774	-	492,768	-	51,006
2008		121,553	270	-	-	121,823	-	-

** Major State Financial Assistance Program

**BARRON COUNTY, WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2009**

Federal Grantor Agency/Pass-Through Agency/ Program Title and Year	Federal CFDA #	Accrued (Deferred)		Expenditures		Receipts		Accrued (Deferred) Reimbursement: 12/31/09
		Reimbursements 1/1/09	Prior Years Adjustments	Federal	Local	Grant Reimburse- ments	Local Share	
Department of Health and Human Services (Continued)								
Passed through Wisconsin Department of Health and Family Services: (Continued)								
Medical Assistance Program: (Continued)								
Wisconsin Medicaid Cost Reporting:								
2009	**	\$ -	\$ -	\$ 169,842	\$ -	\$ 169,842	\$ -	\$ -
2008		-	-	6,506	-	6,506	-	-
Aging and Disability Resource Center:								
2009	**	39,476	-	364,181	-	378,881	-	24,776
Aging and Disability Resource Center MIPPA:								
2009	**	-	-	7,533	-	7,533	-	-
CMS Research, Demonstrations and Evaluations:								
CIP II MFP Fed:								
2009	93.779	-	-	1,919	-	-	-	1,919
HIV Prevention Activities:								
2009	93.940	-	-	796	-	796	-	-
Community Mental Health Services Block Grant:								
Human Services Contract:								
2009	93.958	-	-	20,066	-	20,066	-	-
Prevention and Treatment of Substance Abuse:								
Abuse Block Grant:								
Human Services Contract:								
2009	93.959	-	-	79,713	-	79,713	-	-
Methamphetamine Treatment:								
2009		-	-	60,000	(73,605)	71,487	(73,605)	(11,487)
2008		(11,487)	-	-	-	(11,487)	-	-
Methamphetamine Prevention:								
2009		-	-	-	-	1,000	-	(1,000)
2008		(1,000)	-	-	-	(1,000)	-	-
Preventive Health and Health Service Block Grant:								
Consolidated Contracts PHHS:								
2009	93.991	-	-	7,362	-	7,362	-	-

** Major State Financial Assistance Program

BARRON COUNTY, WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2009

Federal Grantor Agency/Pass-Through Agency/ Program Title and Year	Federal CFDA #	Accrued (Deferred)		Expenditures		Receipts		Accrued (Deferred) Reimbursement: 12/31/09
		Reimbursements 1/1/09	Prior Years Adjustments	Federal	Local	Grant Reimburse- ments	Local Share	
<u>Department of Health and Human Services (Continued)</u>								
Passed through Wisconsin Department of Health and Family Services: (Continued)								
Maternal and Child Health Service Block Grant:	93.994							
MCH Consolidated Contract:								
2009		\$ -	\$ -	\$ 20,414	\$ -	\$ 20,414	\$ -	\$ -
Reproductive Health:								
2009		1	-	29,910	(11,169)	29,911	(11,169)	-
Fluoride Mouth Rinsing:								
2009		(143)	-	473	(12)	170	(12)	160
Passed through Wisconsin Department of Workforce Development:								
Child Support Enforcement Program (Title IV-D):	93.563							
Regular Program:								
2009		-	-	212,597	113,065	168,205	113,065	44,392
2008		43,486	-	-	-	43,486	-	-
Regular Program - ARRA:								
2009		-	-	273,147	-	266,218	-	6,929
Refugee Assistance:	93.566							
Refugee Health Screening:								
W-2 Program:								
2009		-	-	5,465	-	4,820	-	645
2008		180	-	-	-	180	-	-

**BARRON COUNTY, WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2009**

Federal Grantor Agency/Pass-Through Agency/ Program Title and Year	Federal CFDA #	Accrued (Deferred)		Expenditures		Receipts		Accrued (Deferred) Reimbursement: 12/31/09	
		Reimbursements	Prior Years	Federal	Local	Grant	Local		
		1/1/09	Adjustments			Reimburse- ments	Share		
<u>Department of Health and Human Services (Continued)</u>									
Passed through Wisconsin Department of Workforce Development: (Continued)									
Child Care Development:	93.596								
Human Services Contract:									
W-2 Program:	**								
2009		\$ -	\$ -	\$ 40,804	\$ 22,804	\$ 40,804	\$ 22,804	\$ -	
Passed through Wisconsin Department of Administration:									
Low-Income Home Energy Assistance:	93.568								
Non-CARS Reporting:									
10/1/09-9/30/10		-	-	32,869	-	15,014	-	17,855	
10/1/08-9/30/09		16,824	-	28,764	-	45,588	-	-	
Passed through Wisconsin Department of Corrections:									
Child Welfare Services:	93.645								
Non-CARS:									
Youth Aids Community:									
2009		-	-	5,918	8,128	4,597	8,128	1,321	
2008		(1,646)	-	-	-	-	-	(1,646)	
Youth Aids AODA:									
2009		-	-	109	-	143	-	(34)	
Foster Care - Title IV-E:	93.658								
Non-CARS:									
Youth Aids Community:									
2009		-	-	5,918	8,128	4,597	8,128	1,321	

** Major State Financial Assistance Program

**BARRON COUNTY, WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2009**

Federal Grantor Agency/Pass-Through Agency/ Program Title and Year	Accrued (Deferred)		Expenditures		Receipts		Accrued (Deferred)	
	Federal CFDA #	Reimbursements 1/1/09	Prior Years Adjustments	Federal	Local	Grant Reimburse- ments	Local Share	Reimbursement 12/31/09
<u>Department of Health and Human Services (Continued)</u>								
Passed through Wisconsin Department of Corrections: (Continued)								
Foster Care - Title IV-E: (Continued)	93.658							
Non-CARS: (Continued)								
Youth Aids AODA:								
2009		\$ -	\$ -	\$ 109	\$ -	\$ 143	\$ -	\$ (34)
Total Department of Health and Human Services		374,595	270	5,618,292	267,527	5,720,388	267,527	272,769
<u>Department of Homeland Security</u>								
Direct Grant:								
Emergency Food and Shelter Program:	97.024							
11/1/08-10/31/09		-	-	42,452	-	42,452	-	-
Passed through Wisconsin Department of Military Affairs:								
Emergency Management Performance Grants:	97.042							
10/1/09-9/30/10		-	-	-	19,615	-	19,615	-
10/1/08-9/30/09		-	-	40,576	24,102	40,576	24,102	-
Passed through Wisconsin Department of Administration - Office of Justice Assistance:								
Homeland Security Grant Program:	97.067							
4/1/09-6/30/09 2008-HS-04-6329		-	-	1,645	-	1,645	-	-
10/1/08-3/31/09 2006-HS-13/05-3989		10,000	-	12,135	8,187	22,135	8,187	-
Total Department of Homeland Security		10,000	-	96,808	51,904	106,808	51,904	-
TOTAL FEDERAL AWARDS		\$ 415,113	\$ 9,810	\$ 8,351,380	\$ 706,150	\$ 7,966,921	\$ 706,150	\$ 809,382

**BARRON COUNTY, WISCONSIN
SCHEDULE OF STATE FINANCIAL ASSISTANCE
YEAR ENDED DECEMBER 31, 2009**

State Grantor Agency/ Program Title and Year	State I.D. Number	Accrued (Deferred) Reimbursements 1/1/09	Prior Years Adjustments	Expenditures	Receipts		Accrued (Deferred) Reimbursements 12/31/09
					Grant Reimburse- ments	Local Share	
<u>Department of Agriculture, Trade and Consumer Protection</u>							
Soil and Water Resource Management:							
Basic Annual Staffing Grant:	115.15**						
General:							
2009		\$ -	\$ -	\$ 113,234	\$ 98,397	\$ 1,052	\$ 13,785
2008		107,753	-	-	107,753	-	-
LWRM Plan Implementation:	115.40**						
2009		-	-	38,488	-	-	38,488
2008		140,153	-	-	140,153	-	-
Total Department of Agriculture, Trade and Consumer Protection		247,906	-	151,722	346,303	1,052	52,273
<u>Department of Commerce</u>							
Environmental Aids - Private Sewage System:	143.110						
Private Sewage System Grants:							
2009		-	-	39,555	39,555	-	-
Total Department of Commerce		-	-	39,555	39,555	-	-
<u>Department of Natural Resources</u>							
Boating Enforcement Aids:	370.550						
2009		-	-	4,489	4,489	-	-
All-Terrain Vehicle Enforcement Aids:	370.551						
2009		-	-	26,384	26,384	-	-
Snowmobile Enforcement Aids:	370.552						
2009		-	-	7,110	7,110	-	-

** Major State Financial Assistance Program

**BARRON COUNTY, WISCONSIN
SCHEDULE OF STATE FINANCIAL ASSISTANCE (CONTINUED)
YEAR ENDED DECEMBER 31, 2009**

State Grantor Agency/ Program Title and Year	State I.D. Number	Accrued (Deferred) Reimbursements 1/1/09	Prior Years Adjustments	Expenditures	Receipts		Accrued (Deferred) Reimbursements 12/31/09
					Grant Reimburse- ments	Local Share	
<u>Department of Natural Resources (Continued)</u>							
Wildlife Damage Claims and Abatement:	370.553						
Wildlife Damage Program:							
2009		\$ -	\$ -	\$ 25,042	\$ 4,990	\$ -	\$ 20,052
2008		24,175	-	-	24,175	-	-
Conservation Aids - Turtle Creek Project	370.563						
2009		-	-	15,050	2,246	12,804	-
Urban and Community Forestry:	370.572						
2009		-	-	24,625	24,625	-	-
Recreation Aids:	370.573						
Lumbering Hall of Fame Grant:							
12/27/07-6/30/09	#RBF-1201	43,380	-	-	43,380	-	-
Snowmobile Trails and Areas:	370.574						
7/1/09-6/30/10	#S-3770	-	-	28,750	38,713	-	(9,963)
7/1/07-6/30/08	#S-3497	1,747	-	-	1,747	-	-
7/1/06-6/30/07	#S-3368	(1,877)	1,877	-	-	-	-
7/1/08-6/30/09	#S-3628	2,163	-	36,549	38,712	-	-
10/23/08-6/30/10	#S-3692	(2,363)	-	3,100	737	-	-
All-Terrain Vehicle Aids (Transp. Fd.):	370.576						
11/9/0-6/30/11	#ATV-1949	-	-	13,082	6,788	-	6,294
11/6/09-6/30/11	#ATV-1948	-	-	-	54,114	-	(54,114)
7/1/09-6/30/10	#ATV-1921	-	-	2,332	1,890	-	442
7/1/09-6/30/10	#ATV-1879	-	-	1,903	2,178	-	(275)
7/1/09-6/30/10	#ATV-1878	-	-	11,039	8,686	-	2,353
12/1/08-6/30/10	#ATV-1856	(9,959)	-	13,279	3,320	-	-
11/10/08-6/30/11	#ATV-1855	(12,660)	-	19,231	-	-	6,571
10/23/08-6/30/10	#ATV-1846	(1,575)	-	3,150	1,575	-	-
7/1/08-6/30/09	#ATV-1790	1,520	-	705	2,225	-	-

**BARRON COUNTY, WISCONSIN
SCHEDULE OF STATE FINANCIAL ASSISTANCE (CONTINUED)
YEAR ENDED DECEMBER 31, 2009**

State Grantor Agency/ Program Title and Year	State I.D. Number	Accrued (Deferred) Reimbursements 1/1/09	Prior Years Adjustments	Expenditures	Receipts		Accrued (Deferred) Reimbursements 12/31/09
					Grant Reimburse- ments	Local Share	
<u>Department of Natural Resources (Continued)</u>							
Recreation Aids: (Continued)							
All-Terrain Vehicle Aids (Transp. Fd.): (Continued)							
5/28/08-6/30/09	#ATV-1773	\$ (9,019)	\$ -	\$ 4,249	\$ -	\$ -	\$ (4,770)
7/1/08-6/30/09	#ATV-1748	(1,515)	-	1,709	194	-	-
7/1/08-6/30/09	#ATV-1747	8,808	-	1,452	10,260	-	-
6/30/09-6/30/11	#ATV-1732	-	-	67,007	50,255	-	16,752
7/2/07-6/30/08	#ATV-1618	(274)	274	-	-	-	-
1/30/07-6/30/08	#ATV-1591	(10)	10	-	-	-	-
7/1/05-6/30/06	#ATV-1379	(2,025)	2,025	-	-	-	-
3/25/05-6/30/07	#ATV-1373	(313)	313	-	-	-	-
11/24/03-6/30/04	#ATV-1220	(100)	100	-	-	-	-
Local Water Quality Planning:	370.604						
Silver Lake Water Quality Study:							
9/1/04-12/31/09	LPT-270-05	18,200	-	4,600	18,200	-	4,600
Municipal and County Recycling Aids:	370.670**						
2009		-	-	296,330	116,250	180,080	-
Total Department of Natural Resources		58,303	4,599	611,167	493,243	192,884	(12,058)
<u>Department of Transportation</u>							
Elderly and Handicapped County Aids:	395.101**						
Elderly and Handicapped Transportation:							
2009		(41,034)	-	154,589	107,170	25,765	(19,380)
DOT Project 1008-00-00:							
NW WI Intelligent Transportation Systems Upgrade:							
11/05-Completion of Project		453	(453)	-	-	-	-
Total Department of Transportation		(40,581)	(453)	154,589	107,170	25,765	(19,380)

** Major State Financial Assistance Program

**BARRON COUNTY, WISCONSIN
SCHEDULE OF STATE FINANCIAL ASSISTANCE (CONTINUED)
YEAR ENDED DECEMBER 31, 2009**

State Grantor Agency/ Program Title and Year	State I.D. Number	Accrued (Deferred) Reimbursements 1/1/09	Prior Years Adjustments	Expenditures	Receipts		Accrued (Deferred) Reimbursements 12/31/09
					Grant Reimburse- ments	Local Share	
Department of Corrections							
Community Intervention-Capacity Building:	410.302						
7/1/09-6/30/10		\$ -	\$ -	\$ 26,065	\$ 2,975	\$ 13,735	\$ 9,355
7/1/08-6/30/09		3,130	-	16,065	3,130	16,065	-
AODA Group Intensive:	410.411						
2009		-	-	16,395	16,395	-	-
Youth Aids Community:	410.313**						
Community Allocation:							
2009		-	-	1,095,624	358,564	633,997	103,063
2008		(106,447)	-	-	-	-	(106,447)
AODA Allocation:							
2009		-	-	8,536	11,149	-	(2,613)
Total Department of Corrections		(103,317)	-	1,162,685	392,213	663,797	3,358
Department of Health Services							
Income Maintenance Contract:							
Funeral/Cemetery W-2 and Non W-2:	435.105						
2009		-	-	92,935	79,570	-	13,365
2008		13,365	-	-	13,365	-	-
Medicaid Transportation:	435.131**						
2009		-	-	127,424	125,360	-	2,064
2008		4,128	-	-	4,128	-	-
Medicaid Transportation Administration:	435.132						
2009		-	-	8,532	7,289	-	1,243
2008		2,486	-	-	2,486	-	-
FSET Administration GPR/FED Base	435.231						
2009		-	-	28,360	28,360	-	-
FSET Transportation GPR/FED Base	435.233						
2009		-	-	12,973	12,973	-	-
FSET Retention GPR/FED Base	435.235						
2009		-	-	2,404	2,404	-	-
Fluoride Rinse Program:	435.151735						
2009		(618)	-	1,978	724	(51)	687
WIC Farmers Market Grant:	435.154720						
2009		326	-	1,632	2,118	(160)	-

** Major State Financial Assistance Program

**BARRON COUNTY, WISCONSIN
SCHEDULE OF STATE FINANCIAL ASSISTANCE (CONTINUED)
YEAR ENDED DECEMBER 31, 2009**

State Grantor Agency/ Program Title and Year	State I.D. Number	Accrued (Deferred) Reimbursements 1/1/09	Prior Years Adjustments	Expenditures	Receipts		Accrued (Deferred) Reimbursements 12/31/09
					Grant Reimburse- ments	Local Share	
Department of Health Services (Continued)							
WI Well Woman Program GPR: 2009	435.157000	\$ 3	\$ -	\$ 24,082	\$ 24,085	\$ -	\$ -
Lead Poisoning - Consolidated Contract: 2009	435.157720	-	-	6,719	6,719	-	-
TPCP COM Intervention LHD: 2009	435.158125	2,891	-	13,000	15,891	-	-
Maternal and Child Health Services Block Grant - Consolidated Contract: 2009	435.159320	-	-	1,488	1,488	-	-
Maternal and Child Health Services Block Grant - Reproductive Health: 2009	435.159321	-	-	22,908	24,607	(1,699)	-
Income Maintenance Contract: Available Allocation State Share: 2009	435.283**	-	-	141,349	323,828	(183,219)	740
2008		740	-	-	740	-	-
Available Allocation Federal Share: 2009	435.284	-	-	8,988	8,623	-	365
2008		1,023	-	-	1,023	-	-
Medicaid Subrogation Collections: 2009	435.291	-	-	(34,439)	(41,586)	7,380	(233)
2008		(575)	-	-	(575)	-	-
Adult Protective Services: 2009	435.312	-	-	27,666	27,666	-	-
AW DOJ Fingerprint Background: 2009	435.324	-	-	-	(341)	-	341
2008		341	-	-	341	-	-
COP-W GPR: 2009	435.338**	-	-	79,430	88,424	-	(8,994)
2008		(8,994)	-	-	(8,994)	-	-

** Major State Financial Assistance Program

**BARRON COUNTY, WISCONSIN
SCHEDULE OF STATE FINANCIAL ASSISTANCE (CONTINUED)
YEAR ENDED DECEMBER 31, 2009**

State Grantor Agency/ Program Title and Year	State I.D. Number	Accrued (Deferred) Reimbursements 1/1/09	Prior Years Adjustments	Expenditures	Receipts		Accrued (Deferred) Reimbursements 12/31/09
					Grant Reimburse- ments	Local Share	
Department of Health Services (Continued)							
Children and Families Incentive:	435.342						
2009		\$ -	\$ -	\$ -	\$ (10,595)	\$ -	\$ 10,595
2008		11,511	-	-	11,511	-	-
CIP II Non Federal:	435.348**						
2009		-	-	69,059	93,358	-	(24,299)
2008		(24,299)	-	-	(24,299)	-	-
Community Options Program:	435.367**						
2009		-	-	281,019	280,889	-	130
2008		130	-	-	130	-	-
CIP II Community Relocate Nonfederal:	435.369						
2009		-	-	47,901	11,710	-	36,191
2008		36,191	-	-	36,191	-	-
CIP II Diversions Non-Fed:	435.375						
2009		-	-	21,871	18,424	-	3,447
2008		3,447	-	-	3,447	-	-
Kinship Care Base Benefit:	435.377						
2008		19,493	-	-	19,493	-	-
ICFMR Nonfed:	435.407						
2009		-	-	21,058	(32,935)	-	53,993
2008		53,993	-	-	53,993	-	-
Children Long Term Support GPR:	435.450**						
2009		-	-	31,270	35,196	-	(3,926)
2008		(3,926)	-	-	(3,926)	-	-
Children Long Term Support Mental Health:	435.451**						
2009		-	-	12,802	-	-	12,802
Children Long Term Support Non Fed:	435.460**						
2009		-	-	35,879	34,790	-	1,089
2008		1,089	-	-	1,089	-	-
Children Long Term Support Mental Health Non Fed:	435.461**						
2009		-	-	19,016	25,563	-	(6,547)
2008		(6,547)	-	-	(6,547)	-	-

** Major State Financial Assistance Program

**BARRON COUNTY, WISCONSIN
SCHEDULE OF STATE FINANCIAL ASSISTANCE (CONTINUED)
YEAR ENDED DECEMBER 31, 2009**

State Grantor Agency/ Program Title and Year	State I.D. Number	Accrued (Deferred) Reimbursements 1/1/09	Prior Years Adjustments	Expenditures	Receipts		Accrued (Deferred) Reimbursements 12/31/09
					Grant Reimburse- ments	Local Share	
<u>Department of Health Services (Continued)</u>							
Children Long Term Support Physical Disability Non Fed:	435.462**						
2009		\$ -	\$ -	\$ 12,592	\$ 18,824	\$ -	\$ (6,232)
2008		(6,232)	-	-	(6,232)	-	-
CIP II MFP Non Fed:	435.478						
2009		-	-	330	-	-	330
Brain Injury Waiver:	435.506**						
2009		-	-	25,899	27,773	-	(1,874)
2008		(1,874)	-	-	(1,874)	-	-
Birth-to-Three Initiative:	435.550						
2009		-	-	54,910	54,910	-	-
Aging and Disability Resource Center:	435.560100**						
2009		(1,065)	-	531,151	508,807	(4,674)	25,953
Aging and Disability Resource Center Prevention Grant:	435.560104						
2009		9,838	-	84,036	93,304	-	570
Basic County Allocation:	435.561**						
2009		-	-	871,913	871,913	-	-
CIP 1B:	435.564**						
2009		-	-	329,698	279,312	-	50,386
2008		50,386	-	-	50,386	-	-
IMD-OBRA Relocations:	435.571						
2009		-	-	35,443	8,861	-	26,582
2008		26,582	-	-	26,582	-	-
Family Support Program:	435.577						
2009		-	-	50,087	34,158	-	15,929
2008		15,929	-	-	15,929	-	-
CIP 1A:	435.580**						
2009		-	-	157,886	157,886	-	-
Domestic Abuse:	435.60010						
2009		-	-	54,475	29,061	14,475	10,939
Community Services and MH Services:							
Human Services Contract:	435.681**						
State/County Match:							
2009		-	-	(3,062,997)	152,232	(3,215,229)	-
Core Plan Applications:	435.70						
2009		-	-	5,798	-	-	5,798

** Major State Financial Assistance Program

**BARRON COUNTY, WISCONSIN
SCHEDULE OF STATE FINANCIAL ASSISTANCE (CONTINUED)
YEAR ENDED DECEMBER 31, 2009**

State Grantor Agency/ Program Title and Year	State I.D. Number	Accrued (Deferred) Reimbursements 1/1/09	Prior Years Adjustments	Expenditures	Receipts		Accrued (Deferred) Reimbursements 12/31/09
					Grant Reimburse- ments	Local Share	
Department of Health Services (Continued)							
Income Maintenance Contract:							
Program Integrity:	435.750						
2009		\$ -	\$ -	\$ -	\$ 21	\$ -	\$ (21)
2008		(75)	-	-	(75)	-	-
Liquidated Damages:	435.908						
2009		-	-	-	750	-	(750)
2008		(750)	-	-	(750)	-	-
AW Fingerprint Background:	437.3324						
2009		-	-	483	374	-	109
Children Family Incentives:	437.3342						
2009		-	-	116,145	117,068	25,372	(26,295)
Basic County Allocation	437.3561**						
2009		-	-	203,505	203,505	-	-
State/County Match:	437.3681						
2009		-	-	1,334,939	(368,175)	1,269,326	433,788
Passed through Area Agency on Aging:							
Elderly Benefit Specialist Program:	435.560320						
2009		-	-	48,616	36,122	3,136	9,358
2008		8,529	-	-	8,529	-	-
State Senior Community Services:	435.560330						
2009		-	-	10,352	6,120	1,036	3,196
2008		5,707	-	-	5,707	-	-
Congregate Nutrition III C-1:	435.560350						
2009		-	-	122,243	75,273	46,970	-
Community Services and MH Services:							
Alzheimer's Family Support:	435.560381						
2009		-	-	19,707	18,743	-	964
2008		9,055	-	-	9,055	-	-
State Elder Abuse Services:	435.560490						
2009		-	-	25,822	22,807	3,015	-
2008		3,000	-	-	3,000	-	-
Total Department of Health and Family Services		225,228	-	2,140,337	3,758,104	(2,034,322)	641,783

** Major State Financial Assistance Program

**BARRON COUNTY, WISCONSIN
SCHEDULE OF STATE FINANCIAL ASSISTANCE (CONTINUED)
YEAR ENDED DECEMBER 31, 2009**

State Grantor Agency/ Program Title and Year	State I.D. Number	Accrued (Deferred) Reimbursements 1/1/09	Prior Years Adjustments	Expenditures	Receipts		Accrued (Deferred) Reimbursements 12/31/09
					Grant Reimburse- ments	Local Share	
<u>Department of Workforce Development</u>							
Child Support Enforcement:							
Child Support-State Share:	437.202						
2009		\$ 373	\$ -	\$ -	\$ 373	\$ -	\$ -
<u>Department of Justice</u>							
County-Tribal Local Assistance	455.263						
1/1/09-12/31/09 TC-05-NW-0007		-	-	15,876	15,876	-	-
Law Enforcement Program:	455.226						
2010		-	-	-	21,070	-	(21,070)
2009		-	-	23,448	23,448	-	-
Law Enforcement Training:	455.231						
2009		-	-	12,400	12,400	-	-
Victim and Witness Assistance Program-A Program Clus	455.503, 532, 539						
2009		-	-	81,421	21,811	35,656	23,954
2008		21,823	-	-	21,823	-	-
Total Department of Justice		21,823	-	133,145	116,428	35,656	2,884
<u>Department of Military Affairs</u>							
Emergency Response Equipment:	465.308						
Computer and Hazmat Equipment:							
2009		-	-	17,269	1,723	15,546	-
2008		10,000	-	-	10,000	-	-
Emergency Response Training:	465.310						
Hazmat Training:							
10/1/08-9/30/09		-	-	4,055	4,058	-	(3)
Emergency Planning Grant Program:							
LEPC Emergency Planning Grant:	465.337						
10/1/08-9/30/09		-	-	28,649	5,819	17,012	5,818
10/1/07-9/30/08		5,826	-	-	5,826	-	-
Total Department of Military Affairs		15,826	-	49,973	27,426	32,558	5,815

**BARRON COUNTY, WISCONSIN
SCHEDULE OF STATE FINANCIAL ASSISTANCE (CONTINUED)
YEAR ENDED DECEMBER 31, 2009**

State Grantor Agency/ Program Title and Year	State I.D. Number	Accrued (Deferred) Reimbursements 1/1/09	Prior Years Adjustments	Expenditures	Receipts		Accrued (Deferred) Reimbursements 12/31/09
					Grant Reimburse- ments	Local Share	
Department of Administration							
Public Benefits:	505.371						
10/1/09-9/30/10		\$ -	\$ -	\$ 15,969	\$ 6,072	\$ -	\$ 9,897
10/1/08-9/30/09		3,135	-	18,980	22,115	-	-
Land Information Board Grants:	505.116						
2009		(300)	-	3,732	3,732	-	(300)
Passed Through West Central Regional Planning:							
Comprehensive Planning Grants:	505.110						
2009		-	-	29,316	10,506	14,658	4,152
Total Department of Administration		<u>2,835</u>	<u>-</u>	<u>67,997</u>	<u>42,425</u>	<u>14,658</u>	<u>13,749</u>
Public Service Commission							
Wireless 911 (E-911):	None						
9/30/03-1/31/09		62,964	-	-	62,964	-	-
Subtotal State Financial Assistance		<u>\$ 491,360</u>	<u>\$ 4,146</u>	4,511,170	<u>\$ 5,386,204</u>	<u>\$ (1,067,952)</u>	<u>\$ 688,424</u>
Deduct: Local Share of Expenditures				<u>1,067,952</u>			
TOTAL STATE FINANCIAL ASSISTANCE EXPENDITURES				<u><u>\$ 5,579,122</u></u>			

BARRON COUNTY, WISCONSIN
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND
STATE FINANCIAL ASSISTANCE
DECEMBER 31, 2009

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, 2009 accrued (deferred) reimbursement balances of the individual programs based on subsequent funding of the programs in 2009 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, 2009**

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, 2009 the revolving loan fund had a balance of \$61,027 and outstanding loans totaled \$634,188 at that date as described below:

Owner Occupied Loans. The County had 75 owner-occupied mortgage loans outstanding at December 31, 2009 totaling \$634,188. 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, 2009 are summarized as follows:

Balance January 1, 2009	\$	44,390
Loan Repayments		22,592
Interest on Loans		299
Loans Made from Fund		(6,047)
Administration Paid from Fund		(207)
Balance December 31, 2009	<u>\$</u>	<u>61,027</u>

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

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

The County Board
Barron County, Wisconsin

We have audited the financial statements of the governmental activities, business activities, each major fund and the aggregate remaining fund information of Barron County, Wisconsin (County) as of and for the year ended December 31, 2009, which collectively comprise the County's basic financial statements and have issued our report thereon dated July 26, 2010. 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 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 would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses and other deficiencies that we consider to be 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 entity'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 listed as items 2009-01 and 2009-02 to be material weaknesses as defined above.

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 the deficiency described in the accompanying Schedule of Findings and Questioned Costs listed as item 2009-03 to be a significant deficiency in internal control over financial reporting.

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, 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.

Larson Allen LLP
LarsonAllen LLP

Eau Claire, Wisconsin
July 26, 2010

**REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL
OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133
AND STATE SINGLE AUDIT GUIDELINES**

The County Board
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 are applicable to each of its major federal program for the year ended December 31, 2009. 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. 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 requirements referred to above that are applicable to each of its major federal and state programs for the year ended December 31, 2009.

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with 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 requirements that could have a direct and material effect on a major federal or state program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, 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 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 correct, on a timely basis.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be 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 specified parties.

LarsonAllen LLP

LarsonAllen LLP

Eau Claire, Wisconsin
July 26, 2010

**BARRON COUNTY, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
DECEMBER 31, 2009**

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 2009-01 and 2009-02. Finding 2009-03 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 award programs or the major state financial assistance 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."
5. The auditors' report on compliance for the major federal award programs and the major state financial assistance programs for the County expresses an unqualified opinion.
6. 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.
7. The threshold for distinguishing Types A and B programs was \$300,000 for federal award programs and \$100,000 for state financial assistance programs.
8. The County did not qualify as a low-risk auditee as defined in OMB Circular A-133.
9. 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. Prior year findings related to the financial statements were the same as those presented in the current year.

BARRON COUNTY, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
DECEMBER 31, 2009

PART II: FINDINGS RELATED TO THE FINANCIAL STATEMENTS:

FINDING: 2009-1 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 under GAAP, therefore, 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.

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 currently rely upon the audit firm to prepare the annual financial statements and related footnote disclosures.

Effect: No effect on the financial statements.

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.

Auditee Response: The County agrees with the 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.

**BARRON COUNTY, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
DECEMBER 31, 2009**

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

FINDING: 2009-2 Material Audit Adjustments

Condition: The audit firm proposed and the County posted to its general ledger accounts adjusting journal entries for correcting certain misstatements. These adjustments were considered to be material for the fair presentation of the financial statements.

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 GAAP. Management will review and approve those entries prior to recording them.

Effect: The County's financial records were materially adjusted during the audit to produce financial statements in accordance with Generally Accepted Accounting Principles (GAAP).

Cause: See Context above.

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.

Auditee Response: The County agrees with the finding. The County will continue to rely upon the audit firm to propose audit adjustments necessary to adjust accounts in accordance with GAAP and will review and approve these entries prior to recording them. Management will also strive to minimize the number and amount of adjustments necessary to adjust accounts.

**BARRON COUNTY, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
DECEMBER 31, 2009**

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

FINDING: 2009-3 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: The impact on the financial statements has not been determined.

Cause: See Condition above.

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

Auditee Response: The County agrees with the finding. The County will continue to work to achieve segregation of duties whenever cost effective.

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, 2009**

FEDERAL PROGRAMS

The following federal programs were tested as major programs:

<u>CFDA #</u>	<u>Program Title</u>	<u>Amount</u>
20.205	Highway Planning and Construction	\$ 1,225,561
84.397	State Fiscal Stabilization Fund	790,114
93.563	Child Support Enforcement	485,744
93.658	Foster Care	397,550
93.778	Medical Assistance Program	3,267,971
		<u>\$ 6,166,940</u>

STATE PROGRAMS

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

<u>CFDA #/ 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	\$ 112,182
115.40	Land and Water Resource Management Projects	38,488
370.670	Recycling	116,250
395.101	Elderly and Handicapped Transportation	128,824
435.131	MA Transport	127,424
435.283	IM Available Allocation	333,556
435.338	COP-W GPR	79,430
435.348	CIP II	139,161
435.367	Community Options Program	281,019
435.450	CLTS DD Non Federal	31,270
435.451	CLTS MH Non Federal	12,802
435.460	CLTS DD Non Federal Other	35,879
435.461	CLTS MH Non Federal Other	19,016
435.462	CLTS PD Non Federal Other	12,592
435.506	Brain Injury Waiver	25,899
435.561	Basic County Allocation	871,913
437.3561	Basic County Allocation	203,505
435.564	CIP 1B	329,698
435.580	CIP 1A	157,886
435.560100	Aging and Disability Resource Center	535,825
435.681	Community Services and MH Services - State/County Match	152,232
Federal Programs on Schedule of Expenditures of Federal Awards:		\$ 3,744,851
93.596	Child Care Development	40,804
93.778	Medical Assistance Program - Human Services Contract	1,717,457
93.778	Medical Assistance Program - Personal Care Program	543,774
93.778	Medical Assistance Program - Income Maintenance	365,655
93.778	Medical Assistance Program - Case Management	91,532
93.778	Medical Assistance Program - Aging and Disability Resource Center	364,181
93.778	Medical Assistance Program - WI Medicare Cost Reporting	176,348
		<u>3,299,751</u>
		<u>\$ 7,044,602</u>