

**BARRON COUNTY, WISCONSIN**  
**FEDERAL AND STATE SINGLE AUDIT REPORTS**  
**YEAR ENDED DECEMBER 31, 2016**

**BARRON COUNTY, WISCONSIN  
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**BARRON COUNTY, WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED DECEMBER 31, 2016**

Federal Grantor Agency/Pass-Through Agency/ Program Title and Year	Federal CFDA #	Pass-Through Entity	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Accrued (Deferred) Reimbursements 1/1/16	Prior Years Adjustments	Federal Expenditures	Grant Reimburse- ments	Accrued (Deferred) Reimbursements 12/31/16
<b>Department of Agriculture</b>									
Special Supplemental Nutrition Assistance Program for Women, Infants and Children: WIC Program	10.557	WI DHS	CARS Line # 154710, 154760	\$ -	\$ 3,506	\$ -	\$ 214,036	\$ 216,618	\$ 924
State Matching Grant for Food Stamp Program (SNAP Cluster): Supplement Nutrition Assistance Program	10.561	WI DHS	CARS Lines # 283, 284	-	-	-	-	-	-
SNAP Nutrition Education Grant		WI DHS	CARS Line # 154661	-	(2,625)	-	13,363	10,500	238
Income Maintenance Contract		WI DHS / GRIM	FY 2016	-	79,245	-	307,280	307,169	79,356
Total SNAP Cluster				-	76,620	-	320,643	317,669	79,594
Total Department of Agriculture				-	80,126	-	534,679	534,287	80,518
<b>Department of Interior</b>									
Wildlife Restoration and Basic Hunter Education	15.611	WI DNR	RPBL-505-13	-	-	-	19,746	19,746	-
<b>Department of Justice</b>									
State Criminal Alien Assistance Program	16.606	WI DOJ	2016-AP-BX-0267	-	-	-	1,318	1,318	-
Bulletproof Vest Partnership Program	16.607	WI DOJ	FY 2016	-	-	-	2,004	2,004	-
CEASE Grant	16.none	WI DOJ	FY 2016	-	665	-	-	665	-
Total Department of Justice				-	665	-	3,322	3,987	-
<b>Department of Transportation</b>									
Highway Planning and Construction Cluster: Highway Planning and Construction: CTH "A" CTHS "X" Bridge	20.205	WI DOT	#8913-06-70 #7861-01-75	-	113,250	-	-	113,250	-
Total Highway Planning and Construction				-	113,250	-	-	113,250	-
Total Highway Planning and Construction Cluster				-	113,250	-	-	113,250	-
Highway Safety Cluster: State and Community Highway Safety: Seatbelt Enforcement Distracted Driving Task Force Total State and Community Highway Safety	20.600	WI DOT WI DOT	FG-2016-BARRON C-03401 FG-2016-BARRON C-03402	-	-	-	15,411 6,575 21,986	15,411 6,575 21,986	-
National Priority Safety Programs: Child Safety Seat Grant OWI Task Force Safe Ride Program	20.616	WI DOT WI DOT WI DOT	FG-2016-BARRON C-03214 FG-2016-BARRON C-03006 FG-2016-BARRON C-03620	-	-	-	2,243 12,885 2,350	2,243 15,191 2,350	-
Total National Priority Safety Programs				-	2,971	(665)	17,478	19,784	-
Total Highway Safety Cluster				-	2,971	(665)	39,464	41,770	-
Total Department of Transportation				-	116,221	(665)	39,464	155,020	-
<b>Environmental Protection Agency</b>									
State Indoor Radon Grants: Radon Outreach	66.032	WI DHS	CARS Line #150327	-	172	-	-	172	-
Total Environmental Protection Agency				-	172	-	-	172	-
<b>Department of Education</b>									
Special Education Grants for Infants and Families: Birth to Three Initiative	84.181	WI DHS	CARS Line #550	-	1,469	-	47,724	18,580	30,613
<b>Department of Health and Human Services</b>									
Preventative Health - Title III D Aging Cluster: Supportive Services - Title III B Title III-Part C-Nutrition Services: Congregate Nutrition - Title III C-1 Home Delivered Nutrition - Title III C-2 Total Title III, Part C Nutrition Services	93.043 93.044 93.045	WI DHS / GWAAR WI DHS / GWAAR WI DHS / GWAAR WI DHS / GWAAR	CARS Line #560510 CARS Line #560340 CARS Line #560350 CARS Line #560360	-	2,436 20,643 2,234 -	-	5,073 59,626 62,824 61,082	4,781 60,828 56,830 61,082	2,728 19,441 8,228 -
Nutrition Services Incentive Program: Total Aging Cluster	93.053	WI DHS / GWAAR	CARS Line #560422	-	2,234	-	123,906	117,912	8,228
National Family Caregivers Support Program	93.052	WI DHS / GWAAR	CARS Line #560520	-	22,877	-	228,922	224,130	27,669
				-	1,693	-	23,310	17,849	7,154

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, 2016**

Federal Grantor Agency/Pass-Through Agency/ Program Title and Year	Federal CFDA #	Pass-Through Entity	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Accrued (Deferred) Reimbursements 1/1/16	Prior Years Adjustments	Federal Expenditures	Grant Reimburse- ments	Accrued (Deferred) Reimbursements 12/31/16
<b>Department of Health and Human Services (Continued)</b>									
Medicare Enrollment Assistance Program (MIPPA)	93.071	WI DHS	CARS Line #560620	\$ -	\$ 6,412	\$ -	\$ 24,948	\$ 26,412	\$ 4,948
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP)	93.074	WI DHS	CARS Line #155015, 11111 CARS Line #155032	-	(9,110)	-	50,669	32,210	9,349
Total HPP and PHEP					(9,110)	-	50,722	32,263	9,349
Immunization Cooperative Agreements	93.268	WI DHS	CARS Line #155020	-	-	-	12,630	12,630	-
Drug Free Community	93.276	WI DHS	40830622	-	10,095	-	112,517	115,072	7,540
State Health Insurance Program	93.342	WI DHS / GWAAR	CARS Line #560432	-	-	-	4,500	4,500	-
Promoting Safe and Stable Families	93.556	WI DCF	CORe Line #3306	-	-	-	42,827	42,827	-
Temporary Assistance for Needy Families (TANF Cluster):	93.558								
Children and Families Basic Allocation		WI DCF	CARS Line #561	-	29,188	-	-	29,188	-
Child Care Admin		WI DCF	CARS Line #852	-	-	-	32,596	27,335	5,261
CW Kinship Care Program - Benefits		WI DCF	CARS Line #3377	-	-	-	140,768	117,716	23,052
CW Kinship Care Program - Assessment		WI DCF	CARS Line #3380	-	-	-	12,110	9,727	2,383
Income Maintenance Contract		WI DHS / GRIM	FY 2016	-	2,561	-	9,930	9,927	2,564
Total TANF Cluster					2,561	-	195,404	164,705	33,260
Family Support Payments to States	93.560	WI DCF	CORe Line #980	-	193	-	-	193	-
Child Support Enforcement	93.563 **	WI DCF	CORE # 7332, 7477, 7506, 7606, 7614	-	137,882	-	541,296	547,472	131,706
Refugee and Entrant Assistance	93.566	WI DCF	CORe Line #7308	-	2,995	-	4,712	4,273	3,434
Low-Income Home Energy Assistance	93.568	WI DOA	AD1599971.03	-	7,973	-	93,470	84,218	17,225
Child Care Development Program	93.596	WI DCF	CORe Line #831, 852	-	11,751	-	43,806	48,408	7,149
Stephanie Tubbs Jones Child Welfare Services Program:	93.645								
JJ AODA		WI DCF	CORe Line #3411	-	-	-	84	84	-
JJ Youth Aids		WI DCF	CORe Line #3413	-	(544)	-	4,178	3,634	-
Total Stephanie Tubbs Jones Child Welfare Services Program					-	(544)	4,262	3,718	-
Foster Care-Title IV-E:	93.658								
Basic Children and Families Allocation		WI DCF	CORe Line #3342, 3396, 3411, 3554, 3561, 3681	-	4,244	-	257,464	261,708	-
Community Youth and Family Aids Program		WI DCF	CARS #3413	-	(961)	-	7,477	6,516	-
Total Foster Care - Title IV-E					-	3,283	264,941	268,224	-
Adoption Assistance	93.659	WI DCF	CORe Line #3574	-	-	-	9,679	9,096	583
Chafee Foster Care Independence Program	93.674	WI DOC	CORe Line #3360	-	1,610	-	11,604	13,738	(524)
Social Services Block Grant:	93.667								
Nutrition Revitalization		WI DHS	CARS Line #560352	-	6,323	-	3,677	10,000	-
State and Local Public Health Actions to Prevent Obesity, Diabetes, Heart Disease and Stroke (PPHF)	93.757	WI DHS	CARS Line #155790	-	-	-	5,000	5,000	-
Children's Insurance Program	93.767	WI DHS / GRIM	FY 2016	-	14,829	-	57,500	57,479	14,850
Medicaid Cluster:	93.778 **								
I & A EBS Replacement - Fed Match		WI DHS / GWAAR	CARS Line #560021	-	-	-	19,372	19,372	-
I & A OCI Replacement - Fed Match		WI DHS / GWAAR	CARS Line #560029	-	-	-	4,285	4,285	-
Case Management		WI DHS	FY 2016	-	2,484	792	43,650	42,330	4,596
Wisconsin Medicaid Cost Reporting Program		WI DHS	FY 2016	-	-	-	65,938	65,938	-
Aging and Disability Resource Center (ADRC)		WI DHS	CARS Line #560061, 560071 560081, 560087, 560091, 560155	214,422	140,032	-	509,438	503,373	146,097
Maternal and Child Health Services		WI DHS	CARS Line #159320	-	-	-	1,133	990	143
Comprehensive Community Services		Chippewa County	FY 2016	-	38,519	-	135,742	106,915	67,346
Income Maintenance		WI DHS / GRIM	FY 2016	-	109,892	-	426,124	425,970	110,046
Claims Paid to Providers Via Third Party Administrator									
Medical Assistance	93.778 **			-	-	-	357,286	351,483	5,803
Total Medicaid Cluster				214,422	290,927	792	1,562,968	1,520,656	334,031

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, 2016**

Federal Grantor Agency/Pass-Through Agency/ Program Title and Year	Federal CFDA #	Pass-Through Entity	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Accrued (Deferred) Reimbursements 1/1/16	Prior Years Adjustments	Federal Expenditures	Grant Reimburse- ments	Accrued (Deferred) Reimbursements 12/31/16
<b>Department of Health and Human Services (Continued)</b>									
Block Grants for Community Mental Health Services	93.958	WI DHS	CARS Line #569, 515	\$ -	\$ -	\$ -	\$ 43,820	\$ 43,820	\$ -
Substance Abuse	93.959	WI DHS	CARS Line #515, 544, 570	-	3,913	-	141,003	144,916	-
		WI DCF	CORe Line#3540	-	29,964	-	-	29,964	-
Maternal and Child Health Services Block Grant	93.994								
MCH Consolidated Contract		WI DHS	CARS Line #159320, 159321	-	(825)	-	49,482	46,803	1,854
Total Maternal and Child Health Services Block Grant				-	33,052	-	234,305	265,503	1,854
Total Department of Health and Human Services				214,422	576,426	792	3,538,073	3,160,852	597,153
<b>Department of Homeland Security</b>									
Emergency Food and Shelter Program	97.024	WI DMA	FY 2016	-	-	-	7,912	7,912	-
Emergency Management Performance Grant	97.042	WI DMA	FY 2016 EMPG	-	22,331	-	51,715	74,046	-
Total Department of Homeland Security				-	22,331	-	59,627	81,958	-
<b>TOTAL FEDERAL AWARD EXPENDITURES</b>				<b>\$ 214,422</b>	<b>\$ 797,410</b>	<b>\$ 127</b>	<b>\$ 4,242,635</b>	<b>\$ 3,974,602</b>	<b>\$ 708,284</b>

\*\* Major Federal Program

## Tested as a Major State Program

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

**BARRON COUNTY, WISCONSIN  
SCHEDULE OF STATE FINANCIAL ASSISTANCE  
YEAR ENDED DECEMBER 31, 2016**

State Grantor Agency/ <u>Program Title and Year</u>	State I.D. Number	Accrued (Deferred) Reimbursements 1/1/16	Prior Years Adjustments	Grant Expenditures	Receipts Grant Reimburse- ments	Accrued (Deferred) Reimbursements 12/31/16
<b>Department of Agriculture, Trade and Consumer Protection</b>						
Basic Annual Staffing Grant	115.15	\$ 116,366	\$ -	\$ 115,967	\$ 116,366	\$ 115,967
LWRM Plan Implementation	115.40	188,952	(9)	110,744	270,585	29,102
Total Department of Agriculture, Trade and Consumer Protection		305,318	(9)	226,711	386,951	145,069
<b>Department of Commerce</b>						
Environmental Aids - Private Sewage System	143.110	-	-	6,353	6,353	-
Total Department of Commerce		-	-	6,353	6,353	-
<b>Department of Natural Resources</b>						
Boating Enforcement Aids	370.550	-	-	5,640	5,640	-
All-Terrain Vehicle Enforcement Aids	370.551	-	-	18,589	18,589	-
Snowmobile Enforcement Aids	370.552	-	-	6,932	6,932	-
Wildlife Damage Claims and Abatement	370.553	18,933	-	19,188	18,933	19,188
Urban and Community Forestry	370.572	23,667	-	4,007	25,174	2,500
7/1/16-6/30/17	#S-4744	370.574	-	18,470	38,713	(20,242)
7/1/15-6/30/16	#S-4441	370.574	(26,186)	64,898	38,713	-
1/2/14-12/31/16	#ATV-2066	370.575	** (194,369)	259,194	-	64,825
1/2/14-12/31/16	#ATV-2225	370.575	** 41,875	104,500	-	146,375
4/10/13-6/30/16	#ATV-3031	370.575	** 3,503	2,915	6,418	-
12/3/14-12/31/16	#ATV-3205	370.575	** 5,276	47,385	-	52,661
1/11/16-6/30/17	#ATV-3221	370.575	** -	19,985	57,831	(37,846)
7/1/15-6/30/16	#ATV-3256	370.575	** 14,102	12,528	26,630	-
7/1/15-6/30/16	#ATV-3257	370.575	** (1,065)	1,065	-	-
7/1/15-6/30/16	#ATV-3301	370.575	** (3,485)	6,970	3,485	-
10/5/15-6/30/17	#ATV-3357	370.575	** (139,549)	144,004	-	4,455
11/4/15-6/30/17	#ATV-3358	370.575	** (121,530)	90,296	-	(31,234)
7/1/16-6/30/17	#ATV-3401	370.575	** -	24,254	27,815	(3,561)
7/1/16-6/30/17	#ATV-3402	370.575	** -	1,509	1,745	(236)
7/1/16-6/30/17	#ATV-3451	370.575	** -	4,728	3,485	1,243
7/1/15-6/30/16	#UTV-16002	370.575	** (1,377)	3,947	2,570	-
Municipal and County Recycling Aids	370.670	-	-	84,207	84,207	(0)
Total Department of Natural Resources		(380,205)	-	945,211	366,879	198,127
** Major State Financial Assistance Program						

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

**BARRON COUNTY, WISCONSIN  
SCHEDULE OF STATE FINANCIAL ASSISTANCE (CONTINUED)  
YEAR ENDED DECEMBER 31, 2016**

State Grantor Agency/ Program Title and Year	State I.D. Number	Accrued (Deferred) Reimbursements 1/1/16	Prior Years Adjustments	Grant Expenditures	Receipts Grant Reimburse- ments	Accrued (Deferred) Reimbursements 12/31/16
<u>Department of Transportation</u>						
Elderly and Handicapped County Aids	395.101	\$ -	\$ -	\$ 126,815	\$ 126,815	\$ -
Total Department of Transportation		-	-	126,815	126,815	-
<u>Department of Corrections</u>						
AODA Group Intensive	410.411	2,513	-	32,845	31,938	3,420
Total Department of Corrections		2,513	-	32,845	31,938	3,420
** Major State Financial Assistance Program						
<u>Department of Children and Families</u>						
CW Wisacwis Annual Op Maint Fee	427.3935	-	-	(5,905)	(5,905)	-
JJ Community Intervention Program	437.3410	-	-	3,660	-	3,660
JJ AODA	437.3411	-	-	9,448	9,448	-
Youth Aids Community	437.3413	(61,769)	-	469,297	407,528	-
Total Department of Children and Families		(61,769)	-	476,500	411,071	3,660
<u>Department of Health Services</u>						
Fluoride Rinse Program	435.151735	-	-	1,644	2,241	(597)
WIC Farmers Market Grant	435.154720	-	-	1,792	1,792	-
Lead Poisoning - Consolidated Contract	435.157720	(1,023)	-	3,765	1,980	762
TPCP WIS WINS	435.181005	-	-	3,604	3,604	-
CONS Contracts PHHS	435.159220	-	-	5,909	5,909	-
Maternal and Child Health Services Block Grant - Consolidated Contract	435.159320	-	-	1,130	988	142
Maternal and Child Health Services Block Grant - Reproductive Health	435.159321	(467)	-	21,745	21,745	(467)
Income Maintenance Contract:						
Available Allocation State Share	435.283	-	-	193,346	188,085	5,261
Adult Protective Services	435.312	-	-	41,501	41,501	-
** Major State Financial Assistance Program						

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

**BARRON COUNTY, WISCONSIN  
SCHEDULE OF STATE FINANCIAL ASSISTANCE (CONTINUED)  
YEAR ENDED DECEMBER 31, 2016**

State Grantor Agency/ Program Title and Year	State I.D. Number	Accrued (Deferred) Reimbursements 1/1/16	Prior Years Adjustments	Expenditures	Receipts Grant Reimburse- ments	Accrued (Deferred) Reimbursements 12/31/16
<b>Department of Health Services (Continued)</b>						
Kinship Care Base Benefit:	435.377	\$ -	\$ -	\$ 134,970	\$ 134,970	\$ -
Certified Mental Health Program	435.517	2,611	-	-	2,611	-
Community Mental Health	435.516	-	-	94,627	58,255	36,372
Coordinated Services-CTY	435.515	25,000	-	49,236	74,236	-
Birth-to-Three Initiative	435.550	-	-	45,944	16,472	29,472
Aging and Disability Resource Center	435.560100	-	-	595,027	592,468	2,559
Aging and Disability Resource Center MFP - NH Relocation	435.560065	(3,262)	-	7,602	3,255	1,085
Aging and Disability Resource Center Prevention-Elder Abuse	435.560490	-	-	22,579	22,579	-
Aging and Disability Resource Center Dementia Care Project	435.560158	8,757	-	77,051	79,937	5,871
Basic County Allocation	435.561	** -	-	1,292,555	1,287,015	5,540
IMD-OBRA Relocations	435.571	3,516	-	-	3,516	-
Family Support Program	435.577	6,093	-	-	6,093	-
Children Long Term Support PF BCA Matched	435.883	** (589)	-	(3,362)	(2,815)	(1,136)
Income Maintenance CST Counties 2016	435.81038	(1,706)	-	1,706	-	-
Human Services Contract	435.681	** -	-	141,407	141,407	-
AFDC Agency Incentives	437.238	151	-	-	151	-
Food Stamp Agency Collections	437.267	216	-	-	216	-
Food Stamp Agency Incentives	437.965	-	-	5,604	5,186	418
Medicaid Agency Incentives	437.980	-	-	5,649	4,811	838
AW Fingerprint Background:	437.3324	176	-	-	176	-
Brighter Futures Initiative	437.3540	35,232	-	127,700	136,561	26,371
Basic County Allocation	437.3561	** -	-	360,775	360,775	-
State/County Match	437.3681	-	-	28,869	28,869	-
CW Domestic Abuse Program	437.5103	-	-	46,000	46,000	-
Passed through Area Agency on Aging:						
State Senior Community Services	435.560330	403	-	8,861	7,853	1,411
Congregate Nutrition III C-1	435.560350	2,101	-	85,943	76,786	11,258
Home Delivered III C-2	435.560360	-	-	4,197	4,197	-
Community Services and MH Services:						
Alzheimer's Family Support	435.560381	26,875	-	29,665	45,611	10,929
I & A EBS Replacement	435.560324	-	-	19,372	19,372	-
I & A EBS Replacement-Other	435.560325	-	-	8,843	8,843	-
I & A OCI Replacement	435.560327	-	-	5,329	5,329	-
Total Department of Health and Family Services		104,084	-	3,470,585	3,438,580	136,089
** Major State Financial Assistance Program						

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

**BARRON COUNTY, WISCONSIN  
SCHEDULE OF STATE FINANCIAL ASSISTANCE (CONTINUED)  
YEAR ENDED DECEMBER 31, 2016**

State Grantor Agency/ Program Title and Year	State I.D. Number	Accrued (Deferred) Reimbursements 1/1/16	Prior Years Adjustments	Expenditures	Receipts Grant Reimburse- ments	Accrued (Deferred) Reimbursements 12/31/16
<b>** Major State Financial Assistance Program</b>						
<u>Department of Workforce Development</u>						
Child Support Enforcement:						
Child Support-State Share	437.202	\$ -	\$ -	\$ 66,254	\$ 66,254	\$ -
Total Department of Workforce Development		-	-	66,254	66,254	-
<u>Department of Justice</u>						
County-Tribal Local Assistance	455.263	-	-	13,917	13,917	-
Law Enforcement Program	455.226	-	-	17,896	17,896	-
Victim and Witness Assistance						
Program-A Program Cluster	455.503, 532, 539	26,225	-	46,856	50,633	22,448
Total Department of Justice		26,225	-	78,669	82,446	22,448
<u>Department of Military Affairs</u>						
Computer and Hazmat Equipment	465.308	6,632	-	13,158	19,790	-
Emergency Response Training:						
Hazmat Training	465.310	-	-	5,845	5,845	-
Emergency Planning Grant Program:						
LEPC Emergency Planning Grant	465.337	-	-	8,305	8,305	-
Total Department of Military Affairs		6,632	-	27,308	33,940	-
<u>Department of Administration</u>						
Public Benefits	505.371	7,958	-	37,660	27,273	18,345
Land Information Board Grants:	505.116	-	-	78,704	79,600	(896)
Passed Through West Central Regional Planning:						
Comprehensive Planning Grants:	505.110	7,862	-	-	7,862	-
Total Department of Administration		15,820	-	116,364	114,735	17,449
<u>Public Service Commission</u>						
Wireless 911 (E-911):						
9/30/03-1/31/09	None	-	-	-	-	-
Subtotal State Financial Assistance		\$ 18,617	\$ (9)	5,573,615	\$ 5,065,961	\$ 526,262
<u>Claims Paid to Providers via Third Party Administrator</u>						
Children's Long Term Support	^^	**		256,819		
Deduct: Local Share of Expenditures						
<b>TOTAL STATE FINANCIAL ASSISTANCE EXPENDITURES</b>				<b>\$ 5,830,434</b>		

^^ See Note 6

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

**BARRON COUNTY, WISCONSIN  
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND  
STATE FINANCIAL ASSISTANCE  
DECEMBER 31, 2016**

**NOTE 1 REPORTING ENTITY**

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

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

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

**NOTE 2 BASIS OF PRESENTATION**

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

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

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

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

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

**NOTE 3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**BARRON COUNTY, WISCONSIN  
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND  
STATE FINANCIAL ASSISTANCE  
DECEMBER 31, 2016**

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

Prior year adjustments included in the schedules of expenditures of federal awards and state financial assistance represent adjustments to the January 1, 2016 accrued (deferred) reimbursement balances of the individual programs based on subsequent funding of the programs in 2016 and/or adjustment of accruals resulting from prior year audit findings.

**NOTE 5 CDBG REVOLVING LOAN FUND**

**Housing Rehabilitation**

The County was awarded Community Development Block Grants (CDBG) for financing housing rehabilitation loans. Repayments received on the loans are recorded in separate revolving loan funds by the County and are used to finance similar loans in accordance with the original grant agreements. At December 31, 2016 the revolving loan fund had a balance of \$105,641 and outstanding loans at that date as described below:

**Owner Occupied Loans.** The County had fifty-one (51) owner-occupied mortgage loans outstanding at December 31, 2016 totaling \$450,113. 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, 2016 are summarized as follows:

Balance January 1, 2016	\$	497,764
Loan Repayments		(11,234)
Loans Made		-
Administration Costs and Bankruptcy/Foreclosure Adjustments		(36,417)
Balance December 31, 2016	<u>\$</u>	<u>450,113</u>

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

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

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



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

Honorable Members  
of the Board of Supervisors  
Barron County, Wisconsin

We have audited, in accordance with auditing standards generally accepted in the United States of America and standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of Barron County, Wisconsin (County) as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated July 19, 2017. Our report includes a reference to other auditors who audited the financial statements of the County of Barron Housing Authority, as described in our report on Barron County, Wisconsin's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be a material weakness. However, material weaknesses may exist that have not been identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as finding 2016-001 that we consider to be a significant deficiency.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our test disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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

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

### **Purpose of this Report**

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



**CliftonLarsonAllen LLP**

Rice Lake, Wisconsin  
July 19, 2017



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

Honorable Members  
of the Board of Supervisors  
Barron County, Wisconsin

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

We have audited Barron County, Wisconsin's (County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2016. We have also audited the County's compliance with types of compliance requirements described in the *State Single Audit Guidelines*, issued by the Wisconsin Department of Administration that are applicable to each of its major state programs (including federal programs required to be tested as major state programs) for the same period. The County's major federal programs and major state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Component Unit**

Barron County's basic financial statements include the operations of the Barron County Housing Authority, which expended \$771,277 in federal awards that is not included in the schedule of expenditures of federal awards during the year ended December 31, 2016.

***Management's Responsibility***

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

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the County's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance); and the *State Single Audit Guidelines*, issued by the Wisconsin Department of Administration. Those standards, the Uniform Guidance, and the State guidelines require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on

a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and state program. However, our audit does not provide a legal determination on the County's compliance.

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

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on to each of its major federal and state programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended December 31, 2016.

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

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal or state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major program and to test and report on internal control over compliance in accordance with the Uniform Guidance and State Single Audit Guidelines, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program less severe than a material weakness in internal control over compliance, yet important enough to merit attention of those charged with governance.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the result of that testing based on the requirements of the Uniform Guidance and State Single Audit Guidelines. Accordingly, this report is not suitable for any other purpose.

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Barron County as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise Barron County's basic financial statements. We issued our report thereon dated July 19, 2017, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards and schedule of state financial assistance are presented for purposes of additional analysis as required by the Uniform Guidance and State Single Audit Guidelines, respectively, and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards and schedule of state financial assistance are fairly stated in all material respects in relation to the basic financial statements as a whole.



**CliftonLarsonAllen LLP**

Rice Lake, Wisconsin  
July 19, 2017

**BARRON COUNTY, WISCONSIN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
DECEMBER 31, 2016**

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

**Financial Statements**

Type of auditors' report issued:		<u>Unmodified</u>
Internal control over financial reporting:		
• Material weakness(es) identified	<u>      </u> yes	<u>  X  </u> none reported
• Significant deficiency(ies) identified?	<u>  X  </u> yes	<u>      </u> none reported
 Noncompliance material to financial statements noted?	<u>      </u> yes	<u>  X  </u> none reported

**Federal Awards**

Internal control over major federal programs:		
• Material weakness(es) identified?	<u>      </u> yes	<u>  X  </u> none reported
• Significant deficiency(ies) identified?	<u>      </u> yes	<u>  X  </u> none reported
 Type of auditors' report issued on compliance for major programs		<u>Unmodified</u>
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	<u>      </u> yes	<u>  X  </u> no

Identification of major Federal programs:

<b><u>CFDA Number(s)</u></b>	<b><u>Name of Federal Program or Cluster</u></b>
------------------------------	--

93.563	Child Support Enforcement
93.778	Medical Assistance Program Cluster

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

Auditee qualified as low-risk auditee?        yes   X   no

**BARRON COUNTY, WISCONSIN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
DECEMBER 31, 2016**

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

**State Awards**

Internal control over major state programs:

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

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

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

Identification of major State programs:

<u>CFDA Number(s)</u>	<u>Name of State Program or Cluster</u>
370.575	ATV Trails
435.283	IM Available Allocation - State Share
435.561	Basic County Allocation
435.681	Basic County Allocation
435.883	Children Long Term Support (CLTS)
437.3561	Basic County Allocation

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

93.778	Medical Assistance Program - Human Services Contract
93.778	Medical Assistance Program - Income Maintenance

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

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

**BARRON COUNTY, WISCONSIN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
DECEMBER 31, 2016**

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

**FINDING: 2016-001 Limited Segregation of Duties**

**Type of Finding:** Significant deficiency in internal control over financial reporting

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

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

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

**Repeat Finding:** The finding is a repeat of a finding in the immediate prior year. Prior year finding number was 2015-003.

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

**Views of responsible officials and planned corrective actions:** The County continues to work to achieve segregation of duties whenever cost effective. The Financial Director is the official responsible for ensuring corrective action of the deficiency.

**BARRON COUNTY, WISCONSIN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
DECEMBER 31, 2016**

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

None.

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

None.

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

None.