

**BARRON COUNTY, WISCONSIN**  
**FEDERAL AND STATE SINGLE AUDIT REPORTS**  
**YEAR ENDED DECEMBER 31, 2017**

**BARRON COUNTY, WISCONSIN  
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**BARRON COUNTY, WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED DECEMBER 31, 2017**

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 1/1/17	Prior Years Adjustments	Federal Expenditures	Grant Reimburse- ments	Accrued (Deferred) Reimbursements 12/31/17
<u>Department of Agriculture</u>									
Special Supplemental Nutrition Assistance Program for Women, Infants and Children: WIC Program	10.557	WI DHS	CARS Line # 154710, 154760	\$ -	\$ 924	\$ -	\$ 207,104	\$ 162,165	\$ 45,863
State Matching Grant for Food Stamp Program (SNAP Cluster): SNAP Nutrition Education Grant	10.561	WI DHS	CARS Line # 154661	-	238	-	9,153	10,948	(1,557)
Income Maintenance Contract		WI DHS / GRIM	FY 2017	-	79,356	-	311,932	285,611	105,677
Total SNAP Cluster				-	79,594	-	321,085	296,559	104,120
Total Department of Agriculture				-	80,518	-	528,189	458,724	149,983
<u>Department of Justice</u>									
Bulletproof Vest Partnership Program	16.607	WI DOJ	FY 2017	-	-	-	1,360	1,360	-
COPS - Anti-Meth DTF	16.710	WI DOJ	455COPSMETH16	-	-	-	15,002	9,284	5,718
Total Department of Justice				-	-	-	16,362	10,644	5,718
<u>Department of Transportation</u>									
Highway Safety Cluster:									
State and Community Highway Safety: BOTS Equipment/Safety Grant	20.600	WI DOT	FG-2017-BARRON C-04029	-	-	-	4,000	4,000	-
National Priority Safety Programs: Child Safety Seat Grant	20.616	WI DOT	FG-2017-BARRON C-03844	-	-	-	1,934	1,934	-
Traffic Mitigation Grant		WI DOT	1570-02-92; Contract No 01	-	-	-	10,000	10,000	-
Safe Ride Program		WI DOT	FG-2017-BARRON C-04077	-	-	-	1,500	1,500	-
Total National Priority Safety Programs				-	-	-	13,434	13,434	-
Total Highway Safety Cluster				-	-	-	17,434	17,434	-
<u>Department of Education</u>									
Special Education Grants for Infants and Families: Birth to Three Initiative	84.181	WI DHS	CARS Line #550	-	30,613	-	47,274	42,212	35,675

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, 2017**

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 1/1/17	Prior Years Adjustments	Federal Expenditures	Grant Reimburse- ments	Accrued (Deferred) Reimbursements 12/31/17
<b>Department of Health and Human Services</b>									
Preventative Health - Title III D	93.043	WI DHS / GWAAR	CARS Line #560510	\$ -	\$ 2,728	\$ -	\$ 5,037	\$ 7,079	\$ 686
Aging Cluster:									
Supportive Services - Title III B	93.044	WI DHS / GWAAR	CARS Line #560340	-	19,441	-	52,994	56,099	16,336
Title III-Part C-Nutrition Services:	93.045								
Congregate Nutrition - Title III C-1		WI DHS / GWAAR	CARS Line #560350	-	8,228	-	128,086	117,571	18,743
Home Delivered Nutrition - Title III C-2		WI DHS / GWAAR	CARS Line #560360	-	-	-	35,485	35,485	-
Total Title III, Part C Nutrition Services				-	8,228	-	163,571	153,056	18,743
Nutrition Services Incentive Program:	93.053	WI DHS / GWAAR	CARS Line #560422	-	-	-	48,152	48,152	-
Total Aging Cluster				-	27,669	-	264,717	257,307	35,079
National Family Caregivers Support Program	93.052	WI DHS / GWAAR	CARS Line #560520	-	7,154	-	22,993	23,853	6,294
PHEP ZIKA Planning	93.069	WI DHS	CARS Line #155115	-	-	-	7,770	7,770	-
Medicare Enrollment Assistance Program (MIPPA)	93.071	WI DHS	CARS Line #560620	-	4,948	(893)	15,945	20,000	-
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP):	93.074								
BIOT Focus A Planning		WI DHS	CARS Line #155015	-	9,349	-	35,580	48,584	(3,655)
Adult - Immunization		WI DHS	CARS Line #155032	-	-	-	3,946	3,946	-
PHEP EBOLA 2		WI DHS	CARS Line #11111	-	-	-	2,670	2,670	-
Total HPP and PHEP				-	9,349	-	42,196	55,200	(3,655)
Immunization Cooperative Agreements	93.268	WI DHS	CARS Line #155020	-	-	-	12,655	12,655	-
Drug Free Community	93.276	WI DHS	40830622	-	7,540	-	133,065	117,255	23,350
State Health Insurance Program	93.342	WI DHS / GWAAR	CARS Line #560432	-	-	-	4,129	4,129	-
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	-	-	-	95,179	95,179	-
Child Care Admin		WI DCF	CORe Line #852	-	5,261	-	33,104	34,227	4,138
CW Kinship Care Program - Benefits		WI DCF	CORe Line #3377.	-	23,052	-	157,764	152,909	27,907
CW Kinship Care Program - Assessment		WI DCF	CORe Line #3380	-	2,383	-	12,755	15,138	-
DSP In-Home Safety Services		WI DCF	CORe Line #3612	-	-	-	45,126	30,241	14,885
Income Maintenance Contract		WI DHS / GRIM	FY 2017	-	2,564	-	10,081	9,230	3,415
Total TANF Cluster				-	33,260	-	354,009	336,924	50,345
Child Support Enforcement	93.563	** WI DCF	CORE # 7332, 7477, 7506, 7606, 7614	-	131,706	-	552,182	549,025	134,863
Refugee and Entrant Assistance	93.566	WI DCF	CORe Line #7307, #7308	-	3,434	-	4,391	7,825	-
Low-Income Home Energy Assistance	93.568	WI DOA	AD1599971.03	-	17,225	385	55,738	55,766	17,582
Child Care Development Program	93.596	WI DCF	CORe Line #831, 852	-	7,149	-	43,132	45,349	4,932
Stephanie Tubbs Jones Child Welfare Services Program:	93.645								
JJ AODA		WI DCF	CORe Line #3411	-	-	-	3,650	3,650	-
JJ Youth Aids		WI DCF	CORe Line #3561	-	-	-	25,019	25,019	-
Total Stephanie Tubbs Jones Child Welfare Services Program				-	-	-	28,669	28,669	-
Foster Care-Title IV-E:	93.658								
Basic Children and Families Allocation		WI DCF	CORe Line #3342, 3396, 3411, 3554, 3561, 3681	-	-	-	316,908	312,495	4,413
Community Youth and Family Aids Program		WI DCF	CARS #3413	-	-	-	6,546	6,546	-
Total Foster Care - Title IV-E				-	-	-	323,454	319,041	4,413
Adoption Assistance	93.659	WI DCF	CORe Line #3574	-	583	-	11,700	8,099	4,184
Chafee Foster Care Independence Program	93.674	WI DOC	CORe Line #3360	-	(524)	-	-	(524)	-
Social Services Block Grant:	93.667								
Social Services and Community Programs Contract		WI DHS	CARS Line #561	-	-	-	178,461	178,461	-
Aging and Disability Resource Center (ADRC)		WI DHS	CARS Line #560100	-	-	-	4,870	-	4,870
Total Social Services Block Grant				-	-	-	183,331	178,461	4,870

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, 2017**

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 1/1/17	Prior Years Adjustments	Federal Expenditures	Grant Reimburse- ments	Accrued (Deferred) Reimbursements 12/31/17
<u>Department of Health and Human Services (Continued)</u>									
State and Local Public Health Actions to Prevent Obesity, Preventive Health and Health Service Block Grant	93.757	WI DHS	CARS Line #155790	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ -
Children's Insurance Program	93.758	WI DHS / GRIM	CARS Line #159220	-	-	-	11,342	7,032	4,310
Medicaid Cluster:	93.767	WI DHS / GRIM	FY 2017	-	14,850	-	58,370	53,445	19,775
I & A EBS Replacement - Fed Match	93.778	**							
I & A OCI Replacement - Fed Match		WI DHS / GWAAR	CARS Line #560021	-	-	-	22,111	22,111	-
Case Management		WI DHS / GWAAR	CARS Line #560029	-	-	-	3,638	3,638	-
Aging and Disability Resource Center (ADRC)		WI DHS	CARS Line #560061, 560071 560081, 560087, 560091, 560155	233,655	146,097	-	550,980	538,607	158,470
		##							
Maternal and Child Health Services		WI DHS	CARS Line #159320	-	143	-	1,024	908	259
Comprehensive Community Services		Chippewa County	FY 2017	-	67,346	-	179,988	193,843	53,491
Income Maintenance		WI DHS / GRIM	FY 2017	-	110,046	-	432,575	396,074	146,547
<u>Claims Paid to Providers Via Third Party Administrator</u>									
Medical Assistance	93.778	**		-	5,803	-	326,510	320,475	11,838
Total Medicaid Cluster				233,655	334,031	52	1,566,581	1,523,100	377,564
Block Grants for Community Mental Health Services	93.958	WI DHS	CARS Line #569, 515	-	-	-	25,615	23,187	2,428
Substance Abuse	93.959	WI DHS	CARS Line #515, 544, 570	-	-	-	139,713	119,902	19,811
Maternal and Child Health Services Block Grant	93.994	WI DHS	CARS Line #159320, 159321	-	1,854	-	43,496	40,478	4,872
Total Department of Health and Human Services				233,655	597,153	(456)	3,973,057	3,543,379	699,865
<u>Department of Homeland Security</u>									
Emergency Food and Shelter Program	97.024	WI DMA	FY 2017	-	-	-	7,270	7,270	-
Pre-Disaster Mitigation Program	97.039	WI DMA	FY 2017	-	-	-	30,170	-	30,170
Emergency Management Performance Grant	97.042	WI DMA	FY 2017 EMPG	-	-	-	45,711	23,472	22,239
Total Department of Homeland Security				-	-	-	83,151	30,742	52,409
<b>TOTAL FEDERAL AWARD EXPENDITURES</b>				<b>\$ 233,655</b>	<b>\$ 708,284</b>	<b>\$ (456)</b>	<b>\$ 4,665,467</b>	<b>\$ 4,103,135</b>	<b>\$ 943,650</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, 2017**

State Grantor Agency/ Program Title and Year	State I.D. Number	Accrued (Deferred) Reimbursements 1/1/17	Prior Years Adjustments	Grant Expenditures	Receipts Grant Reimburse- ments	Accrued (Deferred) Reimbursements 12/31/17
<u>Department of Agriculture, Trade and Consumer Protection</u>						
Clean Sweep Program	115.04	\$ -	\$ -	\$ 1,225	\$ 1,225	\$ -
Soil and Water Resource Management:						
Basic Annual Staffing Grant	115.15	** 115,967	-	112,849	115,967	112,849
LWRM Plan Implementation	115.40	** 29,102	-	39,169	29,102	39,169
Total Department of Agriculture, Trade and Consumer Protection		145,069	-	153,243	146,294	152,018
<u>Department of Natural Resources</u>						
Boating Enforcement Aids	370.550	-	-	7,004	7,004	-
All-Terrain Vehicle Enforcement Aids	370.551	-	-	19,124	19,124	-
Snowmobile Enforcement Aids	370.552	-	-	4,910	4,910	-
Wildlife Damage Claims and Abatement	370.553	19,188	-	22,014	19,188	22,014
Urban and Community Forestry	370.572	2,500	(5,000)	12,509	12,509	(2,500)
7/1/16-6/30/17	#S-4744 370.574	(20,242)	-	58,955	38,713	-
7/1/17-6/30/18	#S-5044 370.574	-	-	4,394	46,455	(42,061)
1/2/14-12/31/16	#ATV-2066 370.575	64,825	-	-	64,825	-
1/2/14-12/31/16	#ATV-2225 370.575	146,375	-	-	146,375	-
12/3/14-12/31/16	#ATV-3205 370.575	52,661	-	-	52,661	-
1/11/16-6/30/17	#ATV-3221 370.575	(37,846)	-	2,585	-	(35,261)
10/5/15-6/30/17	#ATV-3357 370.575	4,455	-	41,487	45,942	-
11/4/15-6/30/17	#ATV-3358 370.575	(31,234)	-	70,758	39,524	-
7/1/16-6/30/17	#ATV-3401 370.575	(3,561)	-	31,376	27,815	-
7/1/16-6/30/17	#ATV-3402 370.575	(236)	-	236	-	-
7/1/16-6/30/17	#ATV-3451 370.575	1,243	-	2,242	3,485	-
7/1/17-6/30/18	#ATV-3601 370.575	-	-	46,488	28,515	17,973
7/1/17-6/30/18	#ATV-3602 370.575	-	-	-	1,745	(1,745)
7/1/17-6/30/18	#ATV-3651 370.575	-	-	3,379	3,485	(106)
9/26/2017-6/30/2019	#ATV-3720 370.575	-	-	-	113,786	(113,786)
10/2/2017-6/30/2019	#ATV-3733 370.575	-	-	-	71,559	(71,559)
11/14/2017-6/30/2020	#ATV-3734 370.575	-	-	-	10,625	(10,625)
10/2/2017-6/30/2019	#ATV-3735 370.575	-	-	375	93,414	(93,039)
#ATV-Storm Damage	370.575	-	-	4,125	-	4,125
Municipal and County Recycling Aids	370.670	-	-	88,142	88,142	-
Total Department of Natural Resources		198,128	(5,000)	420,103	939,801	(326,570)
** 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, 2017**

State Grantor Agency/ Program Title and Year	State I.D. Number	Accrued (Deferred) Reimbursements 1/1/17	Prior Years Adjustments	Grant Expenditures	Receipts Grant Reimburse- ments	Accrued (Deferred) Reimbursements 12/31/17
<u>Department of Transportation</u>						
Elderly and Handicapped County Aids	395.101	\$ -	\$ -	\$ 129,675	\$ 129,675	\$ -
<u>Department of Corrections</u>						
AODA Group Intensive	410.411	3,420	-	24,740	27,245	915
<u>Department of Children and Families</u>						
Child Support-State Share	437.202	-	-	65,870	65,870	-
AFDC Agency Incentives	437.238	-	-	2	2	-
Food Stamp Agency Incentives	437.965	418	-	6,706	5,812	1,312
Medicaid Agency Incentives	437.980	838	-	5,099	5,382	555
Brighter Futures Initiative	437.3540	26,371	-	127,700	117,307	36,764
Basic County Allocation	437.3561	**	-	287,062	287,062	-
State/County Match	437.3681	-	-	28,871	28,871	-
PDS Partnership Fees	437.3940	-	-	(2,045)	(2,045)	-
CW Domestic Abuse Program	437.5103	-	-	50,000	50,000	-
CW Wisacwis Annual Op Maint Fee	437.3935	-	-	(5,902)	(5,902)	-
JJ Community Intervention Program	437.3410	3,660	-	6,080	3,660	6,080
JJ AODA	437.3411	-	-	8,816	8,816	-
Youth Aids Community	437.3413	-	-	409,397	409,397	-
Total Department of Children and Families		31,287	-	987,656	974,232	44,711
<u>Department of Health Services</u>						
Fluoride Rinse Program	435.151735	(597)	-	1,603	1,006	-
WIC Farmers Market Grant	435.154720	-	-	1,792	1,792	-
Lead Poisoning - Consolidated Contract	435.157720	762	-	6,687	4,014	3,435
TPCP WIS WINS	435.181005	-	-	3,650	3,650	-
Maternal and Child Health Services Block Grant - Consolidated Contract	435.159320	142	-	1,022	905	259
Maternal and Child Health Services Block Grant - Reproductive Health	435.159321	(467)	-	18,696	18,229	-
Income Maintenance Contract:						
Available Allocation State Share	435.283	5,261	-	194,465	199,726	-
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, 2017**

State Grantor Agency/ Program Title and Year	State I.D. Number	Accrued (Deferred) Reimbursements 1/1/17	Prior Years Adjustments	Expenditures	Receipts Grant Reimburse- ments	Accrued (Deferred) Reimbursements 12/31/17
<b>Department of Health Services (Continued)</b>						
Kinship Care Base Benefit:	435.377	\$ -	\$ -	\$ 106,486	\$ 82,591	\$ 23,895
Community Mental Health	435.516	36,372	-	94,627	100,022	30,977
Coordinated Services-CTY	435.515	-	-	43,254	24,330	18,924
Birth-to-Three Initiative	435.550	29,472	-	46,394	40,856	35,010
Aging and Disability Resource Center	435.560100	** 2,559	-	627,781	559,943	70,397
Aging and Disability Resource Center MFP - NH Relocation	435.560065	** 1,085	-	6,765	7,066	784
Aging and Disability Resource Center Prevention-Elder Abuse	435.560490	** -	-	22,579	22,579	-
Aging and Disability Resource Center Dementia Care Project	435.560158	** 5,871	-	81,728	62,751	24,848
Basic County Allocation	435.561	** 5,540	-	1,019,553	930,412	94,681
Children Long Term Support PF BCA Matched	435.883	** (1,136)	-	(1,215)	(1,952)	(399)
Human Services Contract	435.681	** -	-	141,407	-	141,407
Passed through Area Agency on Aging:						
State Senior Community Services	435.560330	1,411	-	8,861	10,173	99
Congregate Nutrition III C-1	435.560350	11,258	-	47,014	51,392	6,880
Nutrition Revitalization Project	435.560351	-	-	20,877	13,333	7,544
Home Delivered III C-2	435.560360	-	-	3,899	3,899	-
Alzheimer's Family Support	435.560381	10,929	-	38,989	30,009	19,909
I & A EBS Replacement	435.560324	-	-	22,111	22,111	-
I & A EBS Replacement-Other	435.560325	-	-	6,104	6,104	-
I & A OCI Replacement	435.560327	-	-	5,329	5,329	-
State Elder Abuse Services	435.560490	-	-	22,579	22,579	-
Total Department of Health and Family Services		108,462	-	2,634,538	2,264,350	478,650

\*\* 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, 2017**

State Grantor Agency/ Program Title and Year	State I.D. Number	Accrued (Deferred) Reimbursements 1/1/17	Prior Years Adjustments	Expenditures	Receipts Grant Reimburse- ments	Accrued (Deferred) Reimbursements 12/31/17
<b>Department of Justice</b>						
County-Tribal Local Assistance	455.263	\$ -	\$ -	\$ 13,917	\$ 13,917	\$ -
Law Enforcement Program	455.226	-	-	18,621	18,621	-
TAD Grant	455.271	-	-	26,692	18,431	8,261
Victim and Witness Assistance Program-A Program Cluster	455.503, 532, 539	22,448	-	42,455	44,380	20,523
Total Department of Justice		22,448	-	101,685	95,349	28,784
<b>Department of Military Affairs</b>						
Computer and Hazmat Equipment	465.308	-	-	12,962	6,481	6,481
Emergency Response Training: Hazmat Training	465.310	-	-	3,953	3,953	-
Emergency Planning Grant Program: LEPC Emergency Planning Grant	465.337	-	-	9,348	8,194	1,154
Total Department of Military Affairs		-	-	26,263	18,628	7,635
<b>Department of Administration</b>						
Public Benefits	505.371	18,345	-	30,158	35,740	12,763
Land Information Board Grants:	505.116	(896)	-	77,080	76,184	-
Total Department of Administration		17,449	-	107,238	111,924	12,763
Subtotal State Financial Assistance		<u>\$ 526,263</u>	<u>\$ (5,000)</u>	4,585,141	<u>\$ 4,707,498</u>	<u>\$ 398,906</u>
<b>Claims Paid to Providers via Third Party Administrator</b>						
Children's Long Term Support	^^	**		234,697		
<b>TOTAL STATE FINANCIAL ASSISTANCE EXPENDITURES</b>				<u>\$ 4,819,838</u>		

^^ See Note 6

\*\* Major State Financial Assistance Program

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, 2017**

**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.

Barron County is presented in the basic financial statements as the primary government. The Barron County Housing Authority is considered a component unit of the County. Federal awards received directly by the Barron County Housing Authority are not included in this report.

**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 modified 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, 2017**

**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, 2017 accrued (deferred) reimbursement balances of the individual programs based on subsequent funding of the programs in 2017 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, 2017 the revolving loan fund had a balance of \$109,166 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, 2017 totaling \$457,653. 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, 2017 are summarized as follows:

Balance January 1, 2017	\$	450,113
Loan Repayments		(3,490)
Loans Made		-
Administration Costs and Bankruptcy/Foreclosure Adjustments		11,030
Balance December 31, 2017	\$	457,653

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, 2017, 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 16, 2018. 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 2017-001 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 16, 2018



**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, 2017. 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 \$870,866 in federal awards that is not included in the schedule of expenditures of federal awards during the year ended December 31, 2017.

**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, 2017.

### **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, 2017, and the related notes to the financial statements, which collectively comprise Barron County's basic financial statements. We issued our report thereon dated July 16, 2018, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying 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 16, 2018

**BARRON COUNTY, WISCONSIN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
DECEMBER 31, 2017**

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

**Financial Statements**

Type of auditors' report issued:

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified
- Significant deficiency(ies) identified?

	yes	<u>  X  </u>	none reported
	<u>  X  </u>	yes	none reported

Noncompliance material to financial statements noted?

	yes	<u>  X  </u>	none reported
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**Federal Awards**

Internal control over major federal programs:

- Material weakness(es) identified?
- Significant deficiency(ies) identified?

	yes	<u>  X  </u>	none reported
	<u>          </u>	yes	none reported

Type of auditors' report issued on compliance for major programs

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

	yes	<u>  X  </u>	no
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Identification of major Federal programs:

**CFDA Number(s)    Name of Federal Program or Cluster**

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	<u>  X  </u>	no
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**BARRON COUNTY, WISCONSIN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
DECEMBER 31, 2017**

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

**FINDING: 2017-001 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 2016-001.

**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, 2017**

**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.