

**BARRON COUNTY, WISCONSIN**  
**FEDERAL AND STATE SINGLE AUDIT REPORTS**  
**YEAR ENDED DECEMBER 31, 2024**



CPAs | CONSULTANTS | WEALTH ADVISORS

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**BARRON COUNTY, WISCONSIN  
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**BARRON COUNTY, WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED DECEMBER 31, 2024**

| Federal Grantor Agency/Pass-Through Grantor/<br>Program or Cluster Title              | Assistance<br>Listing<br>Number | Pass-Through<br>Entity | Pass-Through Entity<br>Identifying Number | Passed<br>Through to<br>Subrecipients | Total<br>Federal<br>Expenditures |
|---|---------------------------------|------------------------|---|---------------------------------------|----------------------------------|
| <b><u>Department of Agriculture</u></b>   |                                 |                        |   |                                       |                                  |
| Special Supplemental Nutrition Assistance Program for Women,<br>Infants and Children: |                                 |                        |   |                                       |                                  |
| WIC Program   | 10.557                          | WI DHS                 | GEARS Line # 154710, 154760               | \$ -                                  | \$ 254,197                       |
| State Matching Grant for Food Stamp Program (SNAP Cluster):                           |                                 |                        |   |                                       |                                  |
| SNAP Nutrition Education Grant  | 10.561                          | WI DHS                 | GEARS Line # 154661                       | -                                     | 6,829                            |
| Income Maintenance Contract   | 10.561                          | WI DHS / GRIM          | FY 2024                                   | -                                     | 445,143                          |
| Total SNAP Cluster  |                                 |                        |   | -                                     | 451,972                          |
| <b>Total Department of Agriculture</b>  |                                 |                        |   | -                                     | 706,169                          |
| <b><u>Department of Housing and Urban Development</u></b>                             |                                 |                        |   |                                       |                                  |
| Community Development Block Grant:  |                                 |                        |   |                                       |                                  |
| COVID-19 - Community Development Block Grant Coronavirus Funds                        | 14.228                          | WI DOA                 | CDBG-CV 21-28                             | 132,300                               | 132,300                          |
| <b><u>Department of Justice</u></b>   |                                 |                        |   |                                       |                                  |
| Family Drug Treatment Court   | 16.585                          | WI DOJ                 | 2019-DC-BX-0106                           | -                                     | 97,696                           |
| State Criminal Alien Assistance Program   | 16.606                          | WI DOJ                 | FY 2024                                   | -                                     | 1,660                            |
| Bulletproof Vest Partnership Program  | 16.607                          | WI DOJ                 | FY 2024                                   | -                                     | 1,829                            |
| COPS - Anti-Methamphetamine Task Force  | 16.710                          | WI DOJ                 | FY 2024                                   | -                                     | 9,490                            |
| COPS - Anti-Heroin Task Force   | 16.710                          | WI DOJ                 | FY 2024                                   | -                                     | 488                              |
| Subtotal ALN 16.710   |                                 |                        |   | -                                     | 9,978                            |
| <b>Total Department of Justice</b>  |                                 |                        |   | -                                     | 111,163                          |
| <b><u>Department of Transportation</u></b>  |                                 |                        |   |                                       |                                  |
| Highway Planning and Construction:  | 20.205                          |                        |   |                                       |                                  |
| Transportation Alternatives Project   |                                 | WI DOT                 | #1000-96-75                               | -                                     | 28,405                           |
| Highway Safety Cluster:   |                                 |                        |   |                                       |                                  |
| National Priority Safety Programs:  |                                 |                        |   |                                       |                                  |
| Child Safety Seat Grant   | 20.600                          | WI DOT                 | 3950981-20-29                             | -                                     | 2,982                            |
| Safe Ride Program   | 20.600                          | WI DOT                 | GFG-2024-BARRON C-00225                   | -                                     | 15,724                           |
| Total National Priority Safety Programs   |                                 |                        |   | -                                     | 18,706                           |
| Total Highway Safety Cluster  |                                 |                        |   | -                                     | 18,706                           |
| <b>Total Department of Transportation</b>   |                                 |                        |   | -                                     | 47,111                           |
| <b><u>Department of Treasury</u></b>  |                                 |                        |   |                                       |                                  |
| COVID-19 - State and Local Fiscal Recovery Funds                                      | 21.027                          | WI DHS                 | GEARS Line #155811                        | -                                     | 348,691                          |
| <b><u>Department of Education</u></b>   |                                 |                        |   |                                       |                                  |
| Special Education Grants for Infants and Families:                                    |                                 |                        |   |                                       |                                  |
| Birth to Three Initiative   | 84.181                          | WI DHS                 | GEARS Line #550                           | -                                     | 58,736                           |

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, 2024**

| Federal Grantor Agency/Pass-Through Grantor/<br>Program or Cluster Title | Assistance<br>Listing<br>Number | Pass-Through<br>Entity | Pass-Through Entity<br>Identifying Number | Passed<br>Through to<br>Subrecipients | Total<br>Federal<br>Expenditures |
|--|---------------------------------|------------------------|---|---------------------------------------|----------------------------------|
| <b>Department of Health and Human Services</b>                           |                                 |                        |   |                                       |                                  |
| Preventative Health - Title III D  | 93.043                          | WI DHS / GWAAR         | GEARS Line #560510                        | \$ -                                  | \$ 5,757                         |
| COVID-19 - Preventative Health - Title III D                             | 93.043                          | WI DHS / GWAAR         | GEARS Line #560513                        | -                                     | 6,475                            |
| Subtotal ALN 93.043  |                                 |                        |   | -                                     | 12,232                           |
| Aging Cluster:   |                                 |                        |   |                                       |                                  |
| Supportive Services - Title III B  | 93.044                          | WI DHS / GWAAR         | GEARS Line #560340                        | -                                     | 55,107                           |
| COVID-19 - Supportive Services - Title III B                             | 93.044                          | WI DHS / GWAAR         | GEARS Line #560343                        | -                                     | 57,264                           |
| Subtotal ALN 93.044  |                                 |                        |   | -                                     | 112,371                          |
| Title III-Part C-Nutrition Services:                                     |                                 |                        |   |                                       |                                  |
| Congregate Nutrition - Title III C-1                                     | 93.045                          | WI DHS / GWAAR         | GEARS Line #560355                        | -                                     | 89,739                           |
| Home Delivered Nutrition - Title III C-2                                 | 93.045                          | WI DHS / GWAAR         | GEARS Line #560360                        | -                                     | 58,303                           |
| COVID-19 - Title III - C1 Home Delivered Meals                           | 93.045                          | WI DHS / GWAAR         | GEARS Line #560363                        | -                                     | 27,566                           |
| Total Title III, Part C Nutrition Services                               |                                 |                        |   | -                                     | 175,608                          |
| Nutrition Services Incentive Program:                                    | 93.053                          | WI DHS / GWAAR         | GEARS Line #560422                        | -                                     | 40,052                           |
| Total Aging Cluster  |                                 |                        |   | -                                     | 328,031                          |
| National Family Caregivers Support Program                               | 93.052                          | WI DHS / GWAAR         | GEARS Line #560520                        | -                                     | 30,984                           |
| COVID-19 National Family Caregivers Support Program                      | 93.052                          | WI DHS / GWAAR         | GEARS Line #560523                        | -                                     | 14,749                           |
| Subtotal ALN 93.052  |                                 |                        |   | -                                     | 45,733                           |
| Public Health Emergency Preparedness                                     | 93.069                          | WI DHS                 | GEARS Line #155015                        | -                                     | 43,642                           |
| Medicare Enrollment Assistance Program (MIPPA)                           | 93.071                          | WI DHS                 | GEARS Line #560620                        | -                                     | 5,954                            |
| DSP Subsidized Guardianship  | 93.090                          | WI DCF                 | SPARC Line #3456                          | -                                     | 61,412                           |
| Family Planning Services   | 93.217                          | WI DHS                 | GEARS Line #159367, 159328                | -                                     | 25,294                           |
| Prevention of Underage Drinking  | 93.243                          | WI DHS                 | FY 2024                                   | -                                     | 26,146                           |
| State Health Insurance Program   | 93.324                          | WI DHS / GWAAR         | GEARS Line #560432                        | -                                     | 8,633                            |
| Public Health Crisis Response  | 93.354                          | WI DHS                 | GEARS Line #155812                        | -                                     | 5,547                            |
| COVID-19-National Initiative to Address COVID-19 Health Disparities      | 93.391                          | WI DHS                 | GEARS Line #155815                        | -                                     | 2,089                            |
| COVID-19-National Initiative to Address COVID-19 Health Disparities      | 93.391                          | WI DHS                 | GEARS Line #560208                        | -                                     | 1,723                            |
| Subtotal ALN 93.391  |                                 |                        |   | -                                     | 3,812                            |
| Promoting Safe and Stable Families                                       |                                 |                        |   |                                       |                                  |
| Promoting Safe and Stable Families                                       | 93.556                          | WI DCF                 | SPARC Line #3150A, 3306                   | -                                     | 50,057                           |
| CCDF Cluster:  |                                 |                        |   |                                       |                                  |
| Child Care and Development Block Grant:                                  |                                 |                        |   |                                       |                                  |
| Child Care Admin   | 93.575                          | WI DCF                 | SPARC Line #831, 852                      | -                                     | 83,173                           |
| Temporary Assistance for Needy Families:                                 |                                 |                        |   |                                       |                                  |
| DSP Targeted Safety Support Funds  | 93.558                          | WI DCF                 | SPARC Line #3377A, 3377B, 3645            | -                                     | 70,522                           |
| Child Support Enforcement  | 93.563                          | WI DCF                 | SPARC # 7332, 7477, 7482, 7506, 7622      | -                                     | 668,647                          |

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, 2024**

| Federal Grantor Agency/Pass-Through Grantor/<br>Program or Cluster Title   | Assistance<br>Listing<br>Number | Pass-Through<br>Entity | Pass-Through Entity<br>Identifying Number  | Passed<br>Through to<br>Subrecipients | Total<br>Federal<br>Expenditures |
|--|---------------------------------|------------------------|--|---------------------------------------|----------------------------------|
| <b><u>Department of Health and Human Services (Continued)</u></b>  |                                 |                        |  |                                       |                                  |
| Stephanie Tubbs Jones Child Welfare Services Program:<br>Foster Care-Title IV-E:<br>Basic Children and Families Allocation | 93.645<br><br>93.658            | WI DCF<br><br>WI DCF   | SPARC Line #3413, 3561, 3681<br><br>SPARC Line #3396, 3413, 3554, 3561, 3568, 3588, 3681, 3645 | \$ -<br><br>-                         | \$ 21,712<br><br>557,128         |
| Adoption Assistance  | 93.659                          | WI DCF                 | SPARC Line #3574   | -                                     | 6,018                            |
| Social Services Block Grant  | 93.667                          | WI DHS                 | GEARS Line #561  | -                                     | 270,802                          |
| Social Services Block Grant  | 93.667                          | WI DCF                 | SPARC Line #3561, 3681   | -                                     | 70,536                           |
| Subtotal ALN 93.667  |                                 |                        |  | -                                     | 341,338                          |
| Income Maintenance   | 93.767                          | WI DHS / GRIM          | FY 2024  | -                                     | 24,844                           |
| Medicaid Cluster:  |                                 |                        |  |                                       |                                  |
| Wisconsin Medicaid Cost Reporting Program  | 93.778                          | ** WI DHS              | FY 2024  | -                                     | 241,281                          |
| Aging and Disability Resource Center (ADRC)  | 93.778                          | ** WI DHS              | 'GEARS Line #560152, 560155  | 159,712                               | 761,561                          |
| Medical Assistance Program   | 93.778                          | ** WI DHS              | GEARS Line #878  | -                                     | 31,385                           |
| Medical Assistance Program   | 93.778                          | ** WI DHS              | GEARS Line #159322   | -                                     | 3,119                            |
| Income Maintenance   | 93.778                          | ** WI DHS / GRIM       | FY 2024  | -                                     | 421,192                          |
| <b><u>Claims Paid to Providers Via Third Party Administrator</u></b>   |                                 |                        |  |                                       |                                  |
| Medical Assistance - WPS   | 93.778                          | **                     |  | -                                     | 1,596,448                        |
| Total Medicaid Cluster   |                                 |                        |  | 159,712                               | 3,054,986                        |
| Block Grants for Community Mental Health Services  | 93.958                          | WI DHS                 | GEARS Line #569, 515   | -                                     | 28,538                           |
| COVID-19 Block Grants for Community Mental Health Services   | 93.958                          | WI DHS                 | GEARS Line #533283   | -                                     | 1,592                            |
| Subtotal ALN 93.958  |                                 |                        |  | -                                     | 30,130                           |
| Block Grants for Prevention and Treatment of Substance Abuse   | 93.959                          | WI DHS                 | GEARS Line #515, 544, 545, 546, 570  | -                                     | 141,003                          |
| COVID-19 Block Grants for Prevention and Treatment of Substance Abuse  | 93.959                          | WI DHS                 | GEARS Line #533234, 533235, 533236   | -                                     | 30,889                           |
| Subtotal ALN 93.959  |                                 |                        |  | -                                     | 171,892                          |
| Centers for Disease Control and Prevention Collaboration<br>with Academia to Strengthen Public Health                      | 93.967                          | WI DHS                 | GEARS Line #155820   | -                                     | 14,977                           |
| Preventive Health and Health Service Block Grant   | 93.991                          | WI DHS                 | GEARS Line #159220   | -                                     | 7,447                            |
| Maternal and Child Health Services Block Grant   | 93.994                          | WI DHS                 | GEARS Line #159320   | -                                     | 17,516                           |
| <b>Total Department of Health and Human Services</b>   |                                 |                        |  | 159,712                               | 5,686,823                        |
| <b><u>Department of Homeland Security</u></b>  |                                 |                        |  |                                       |                                  |
| Emergency Food and Shelter Program   | 97.024                          | WI DMA                 | FY 2024  | -                                     | 17,393                           |
| Emergency Management Performance Grant   | 97.042                          | WI DMA                 | FY 2024 EMPG   | -                                     | 40,259                           |
| Building Resilient Infrastructure and Communities  | 97.047                          | WI DMA                 | EMC-2020-BR-009-0021   | -                                     | 36,000                           |
| <b>Total Department of Homeland Security</b>   |                                 |                        |  | -                                     | 93,652                           |
| <b>TOTAL FEDERAL EXPENDITURES</b>  |                                 |                        |  | <b>\$ 292,012</b>                     | <b>\$ 7,184,645</b>              |

\*\* Major Federal 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, 2024**

| <u>State Grantor Agency/Program Title and Year</u>              | <u>State<br/>I.D. Number</u> | <u>Expenditures</u> |
|---|------------------------------|---------------------|
| <u>Department of Agriculture, Trade and Consumer Protection</u> |                              |                     |
| Soil and Water Resource Management:                             |                              |                     |
| Basic Annual Staffing Grant                                     | 115.15                       | \$ 158,931          |
| LWRM Plan Implementation  | 115.40                       | 7,536               |
| Total Department of Agriculture, Trade and Consumer Protection  |                              | <u>166,467</u>      |
| <u>Department of Natural Resources</u>                          |                              |                     |
| Boating Enforcement Aids  | 370.550                      | 12,293              |
| All-Terrain Vehicle Enforcement Aids                            | 370.551                      | 62,839              |
| Snowmobile Enforcement Aids                                     | 370.552                      | 19,581              |
| Wildlife Damage Claims and Abatement                            | 370.553                      | 38,576              |
| Urban and Community Forestry                                    | 370.572                      | 250                 |
| Recreation Aids - Snowmobile Trails and Areas                   | 370.574/370.575              | 89,389              |
| Recreation Aids - ATV Trails and Areas                          | 370.576/370.577              | 359,800             |
| Municipal and County Recycling Aids                             | 370.670                      | 87,758              |
| Lake Monitoring and Protection Network                          | 370.678                      | 14,794              |
| Total Department of Natural Resources                           |                              | <u>685,280</u>      |
| <u>Department of Transportation</u>                             |                              |                     |
| Elderly and Handicapped County Aids                             | 395.168                      | 149,521             |
| <u>Department of Corrections</u>                                |                              |                     |
| AODA Group Intensive  | 410.411                      | 17,705              |
| <u>Department of Children and Families</u>                      |                              |                     |
| Child Support-State Share                                       | 437.7502                     | 108,372             |
| Child Support-State Share                                       | 437.7606                     | 444                 |
| BFI - SABG Barron County  | 437.1401B                    | 26,208              |
| CW Kinship Care Program - Benefits                              | 437.3377                     | 173,584             |
| CW Alternative Response Initiative                              | 437.3380                     | 19,550              |
| Foster Parent Retention   | 437.3390                     | 3,071               |
| DSP Subsidized Guardianship                                     | 437.3456                     | 114,051             |
| Out-of-Home Care Placements for Sex Trafficked Youth            | 437.3720                     | 5,658               |
| Food Stamp Agency Incentives                                    | 437.965                      | 7,920               |
| AFDC Agency Incentives  | 437.975                      | 2                   |
| Medicaid Agency Incentives                                      | 437.980                      | 4,779               |
| Youth Justice Innovation Grants                                 | 437.3407                     | 55,748              |
| Basic County Allocation   | 437.3561                     | ** 428,090          |
| State/County Match  | 437.3681                     | ** 34,291           |

\*\* Major State Financial Assistance Program

**BARRON COUNTY, WISCONSIN  
SCHEDULE OF STATE FINANCIAL ASSISTANCE (CONTINUED)  
YEAR ENDED DECEMBER 31, 2024**

| <u>State Grantor Agency/Program Title and Year</u>                        | <u>State<br/>I.D. Number</u> | <u>Expenditures</u> |
|---|------------------------------|---------------------|
| <u>Department of Children and Families (Continued)</u>                    |                              |                     |
| JJ Community Intervention Program   | 437.3410                     | \$ 9,086            |
| JJ AODA   | 437.3411                     | 7,704               |
| Youth Aids Community  | 437.3413                     | ** 423,140          |
| Total Department of Children and Families                                 |                              | 1,421,698           |
| <u>Department of Health Services</u>                                      |                              |                     |
| WIC Farmers Market Grant  | 435.154720                   | 2,279               |
| Comm Disease Control and Prevention                                       | 435.155800                   | 4,510               |
| Lead Poisoning - Consolidated Contract                                    | 435.157720                   | 5,839               |
| WH/FP RH 253.07 GPR   | 435.159317                   | 34,517              |
| Maternal and Child Health Services Block Grant -<br>Consolidated Contract | 435.159322                   | 3,119               |
| Income Maintenance Contract:  |                              |                     |
| Available Allocation State Share  | 435.283                      | 200,208             |
| Available Allocation State Share  | 435.284                      | 2,502               |
| APS-Adult Protective Services   | 435.312                      | 56,468              |
| Kinship Care Base Benefit:  | 435.377                      | 94,675              |
| Community Mental Health   | 435.516                      | 94,627              |
| Coordinated Services-CTY  | 435.515                      | 50,238              |
| Birth-to-Three Initiative   | 435.550                      | 61,527              |
| Aging and Disability Resource Center ILSP                                 | 435.512001                   | ** 9,525            |
| Aging and Disability Resource Center                                      | 435.560100                   | ** 677,574          |
| Aging and Disability Resource Center Prevention-Elder Abuse               | 435.560490                   | ** 20,384           |
| Aging and Disability Resource Center Elder Benefit Specialist GRP         | 435.560320                   | ** 56,430           |
| Aging and Disability Resource Center Elder Benefit Specialist SPAP        | 435.560328                   | ** 8,604            |
| Basic County Allocation   | 435.561                      | ** 1,016,282        |
| Human Services Contract   | 435.681                      | ** 141,370          |
| CLTS Waiver CWA Admin GPR   | 435.877                      | 31,385              |
| Passed through Area Agency on Aging:                                      |                              |                     |
| State Senior Community Services   | 435.560330                   | 8,861               |
| Congregate Nutrition III C-1  | 435.560355                   | 99,186              |
| Home Delivered III C-2  | 435.560360                   | 4,741               |
| Alzheimer's Family Support  | 435.560381                   | 31,574              |
| Total Department of Health and Family Services                            |                              | 2,716,425           |

\*\* 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, 2024**

| <u>State Grantor Agency/Program Title and Year</u>                 | <u>State<br/>I.D. Number</u> | <u>Expenditures</u>        |
|--|------------------------------|----------------------------|
| <u>Department of Justice</u>                                       |                              |                            |
| County-Tribal Local Assistance                                     | 455.263                      | \$ 18,619                  |
| Law Enforcement Program  | 455.226                      | 26,890                     |
| TAD Grant  | 455.271                      | 145,399                    |
| Victim and Witness Assistance<br>Program-A Program Cluster         | 455.503, 532, 539            | 73,364                     |
| Total Department of Justice  |                              | <u>264,272</u>             |
| <u>Department of Military Affairs</u>                              |                              |                            |
| Emergency Response Training:<br>Hazmat Training                    | 465.310                      | 7,551                      |
| Emergency Planning Grant Program:<br>LEPC Emergency Planning Grant | 465.337                      | 13,309                     |
| Next Generation 911 Public Safety Answering Point Equipment        | 465.368                      | 55,419                     |
| Total Department of Military Affairs                               |                              | <u>76,279</u>              |
| <u>Department of Veterans Affairs</u>                              |                              |                            |
| County Grants (CVSO)   | 485.267                      | 15,813                     |
| Total Department of Veterans Affairs                               |                              | <u>15,813</u>              |
| <u>Department of Administration</u>                                |                              |                            |
| Land Information Board Grants                                      | 505.173                      | 51,752                     |
| Total Department of Administration                                 |                              | <u>51,752</u>              |
| Subtotal State Financial Assistance                                |                              | 5,565,212                  |
| <u>Claims Paid to Providers via Third Party Administrator</u>      |                              |                            |
| Children's Long-Term Support                                       | ^^                           | 1,037,955                  |
| <b>TOTAL STATE FINANCIAL ASSISTANCE EXPENDITURES</b>               |                              | <b><u>\$ 6,603,167</u></b> |

^^ See Note 4

\*\* 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, 2024**

**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.

**NOTE 3 INDIRECT COSTS**

Barron County has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

**NOTE 4 CLAIMS PAID VIA THIRD PARTY ADMINISTRATOR**

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

**BARRON COUNTY, WISCONSIN  
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND  
STATE FINANCIAL ASSISTANCE  
DECEMBER 31, 2024**

**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, 2024 the revolving loan fund had a balance of \$185,247 and outstanding loans at that date as described below:

**Owner Occupied Loans.** The County had owner-occupied mortgage loans outstanding at December 31, 2024 totaling \$380,641. 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, 2024 are summarized as follows:

|                           |                   |
|---------------------------|-------------------|
| Balance January 1, 2024   | \$ 380,188        |
| Loan Repayments           | (20,554)          |
| Loans Made                | 21,007            |
| Balance December 31, 2024 | <u>\$ 380,641</u> |

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



**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***

Board of Supervisors  
Barron County  
Barron, Wisconsin

We have audited, in accordance with the 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, 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, 2024, 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 23, 2025.

***Report on 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) as a basis for designing 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 County'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 material weaknesses. We identified a certain deficiency in internal control, as described in the accompanying schedule of findings and questioned costs as item 2024-001, that we consider to be a significant deficiency.

**Report on 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 financial statements. 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*.

**Barron County’s Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the County’s response to the findings identified in our audit and described in the accompanying Schedule of Findings and Questioned Costs. The County’s response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

**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 results 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 23, 2025



**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**

Board of Supervisors  
Barron County  
Barron, Wisconsin

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

***Opinion on Each Major Federal and State Program***

We have audited Barron County, Wisconsin's (County) compliance with the types of compliance requirements identified as subject to audit 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, 2024. 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 auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended December 31, 2024.

***Basis for Opinion on Each Major Federal and State Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); 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. Our responsibilities under those standards, the Uniform Guidance, and the *State Single Audit Guidelines* are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal and state program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

**Other Matter – Federal Expenditures Not included in the Compliance Audit**

The County's basic financial statements include the operations of the County of Barron Housing Authority, a discretely presented component unit, which expended \$1,103,638 in federal awards which is not included in the County's schedule of expenditures of federal awards during the year ended December 31, 2024. Our compliance audit, described in the Opinion on Each Major Federal Program, does not include the operations of the County of Barron Housing Authority because a separate audit was performed of the County of Barron Housing Authority.

**Responsibilities of Management for Compliance**

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal and state programs.

**Auditors' Responsibilities for the Audit of Compliance**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and the *State Single Audit Guidelines* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal and state program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and the *State Single Audit Guidelines*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and the *State Single Audit Guidelines*, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control Over Compliance**

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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 results 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, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated July 23, 2025, 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 is 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.

Board of Supervisors  
Barron County, Wisconsin

The information has been subjected to the auditing procedures applied in the audit of the basic 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 expenditures 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*

**CliftonLarsonAllen LLP**

Rice Lake, Wisconsin  
September 18, 2025

**BARRON COUNTY, WISCONSIN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2024**

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**Section I – Summary of Auditors’ Results**

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**Financial Statements**

1. Type of auditors’ report issued:       Unmodified
  
2. Internal control over financial reporting:
  - Material weakness(es) identified?       \_\_\_\_\_ yes        \_\_\_ x \_\_\_ no
  - Significant deficiency(ies) identified?   \_\_\_ x \_\_\_ yes        \_\_\_\_\_ none reported
  
3. Noncompliance material to financial statements noted?       \_\_\_\_\_ yes        \_\_\_ x \_\_\_ no

**Federal Awards**

1. Internal control over major federal programs:
  - Material weakness(es) identified?       \_\_\_\_\_ yes        \_\_\_ x \_\_\_ no
  - Significant deficiency(ies) identified?   \_\_\_\_\_ yes        \_\_\_ x \_\_\_ none reported
  
2. Type of auditors’ report issued on compliance for major federal programs:       Unmodified
  
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?       \_\_\_\_\_ yes        \_\_\_ x \_\_\_ no

**Identification of Major Federal Programs**

| <u>Assistance Listing Number(s)</u> | <u>Name of Federal Program or Cluster</u> |
|-------------------------------------|---|
|-------------------------------------|---|

|        |                                    |
|--------|------------------------------------|
| 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)  
YEAR ENDED DECEMBER 31, 2024**

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**Section II – Financial Statement Findings**

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**FINDING: 2024-001 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.

**Effect:** The potential exists, due to lack of segregation of duties, that a financial statement misstatement or misappropriation of assets caused by error or fraud may not be detected or prevented by County staff.

**Cause:** The limited size of the County's staff responsible for accounting and financial reporting functions precludes a complete segregation of incompatible duties.

**Repeat Finding:** The finding is a repeat of a finding in the immediate prior year. Prior year finding number was 2023-001.

**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)  
YEAR ENDED DECEMBER 31, 2024**

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**Section III – Findings and Questioned Costs – Major Federal Programs**

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Our audit did not disclose any matters required to be reported in accordance with 2 CFR 200.516(a).

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**Section IV – Findings Related to Major State Financial Assistance Programs**

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Our audit did not disclose any matters required to be reported in accordance with State requirements.

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**Section V – Other Issues**

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- |  |    |
|--|----|
| 1. Do the auditors' report or the notes to the financial statements include disclosure with regard to substantial doubt as to the auditee's ability to continue as a going concern?  | No |
| 2. Does the auditors' report show audit issues (i.e., material noncompliance, nonmaterial noncompliance, questioned costs, material weaknesses, significant deficiencies, management letter comments, excess revenue or excess reserve) related to grants or contracts with funding agencies that require audits to be in accordance with the <i>State Single Audit Guidelines</i> : |    |
| Department of Agriculture, Trade and Consumer Protection   | No |
| Department of Justice  | No |
| Department of Military Affairs   | No |
| Department of Veterans Affairs   | No |
| Department of Natural Resources  | No |
| Department of Transportation   | No |
| Department of Administration   | No |
| Department of Corrections  | No |
| Department of Health Services  | No |
| Department of Children and Families  | No |
| 3. Was a management letter or other document conveying audit comments issued as a result of this audit?  | No |

4. Name and signature of Principal

  
Brock Geyen, CPA

5. Date of Report

September 18, 2025



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