



Schedules of Expenditures of Federal and State Awards

For the Year Ended December 31, 2018

Together with Independent Auditor's Reports

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COUNTY OF DODGE

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**Independent Auditor's Report on Internal Control Over Financial Reporting and on
Compliance and Other Matters Based on the Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards***

To the Honorable Members
Of the Board of Supervisors
Of the County of Dodge:

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 and each major fund of the County of Dodge (the "County") as of and for the year ended December 31, 2018, 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 9, 2019.

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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

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

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 entity's internal control over compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Johnson Block & Company, Inc.

Johnson Block & Co., Inc.
July 9, 2019



**Independent Auditor's Report on Compliance for Each Major Program and on
Internal Control Over Compliance and the Schedules of Expenditures of
Federal and State Awards Required by the Uniform Guidance and the
State Single Audit Guidelines**

To the Honorable Members
Of the Board of Supervisors
Of the County of Dodge:

Report on Compliance for Each Major Federal and State Program

We have audited the County of Dodge's (the "County") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the *State Single Audit Guidelines*, issued by the Wisconsin Department of Administration that could have a direct and material effect on each of the County's major federal and state programs for the year ended December 31, 2018. The County's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

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*. Those standards, the Uniform Guidance, and the *State Single Audit 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 or state program. However, our audit does not provide a legal determination of the County's compliance.

Opinion 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 each of its major federal and state programs for the year ended December 31, 2018.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the State Single Audit Guidelines and which are described in the accompanying schedule of findings and questioned costs as items 2018-001 and 2018-002. Our opinion on each major federal and state program is not modified with respect to these matters.

The County's responses to the noncompliance 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 compliance and, accordingly, we express no opinion on the responses.

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 and 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 federal and state program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. 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 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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify certain deficiencies in internal control over compliance, described in the accompanying schedule of findings and questioned costs as items 2018-001 and 2018-002, that we consider to be significant deficiencies.

The County's responses to the internal control over compliance 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 compliance and, accordingly, we express no opinion on the responses.

Report on Schedules of Expenditures of Federal and State Awards Required by the Uniform Guidance and the State Single Audit Guidelines

We have audited the financial statements of the governmental activities and each major fund of the County of Dodge, as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the County of Dodge's basic financial statements. We issued our report thereon dated July 9, 2019, 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 schedules of expenditures of federal and state awards are presented for purposes of additional analysis as required by the Uniform Guidance and the State Single Audit Guidelines 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 schedules of expenditures of federal and state awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Purpose of this Report

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 the State Single Audit Guidelines. Accordingly, this report is not suitable for any other purpose.

Johnson Block & Company, Inc.

Johnson Block & Company, Inc.
September 20, 2019

County of Dodge
Schedule of Expenditures of Federal Awards
For The Year Ended December 31, 2018

Grantor Agency/Pass Through Agency/Federal Program Title	Pass Through Entity	CFDA #	CARS/SPARC Profile #	Federal Expenditures	Expenditures provided to Subrecipients
<u>U. S. Department of Agriculture</u>					
Special Supplemental Nutrition Program for Women, Infants and Children					
Nutritional Services	DHS	10.557	154710	\$ 254,496	
WIC Peer Counseling	DHS	10.557	154760	12,036	
Total 10.557				<u>266,532</u>	
State Administrative Matching Grants	DHS/DCF				
Program-					
FS FPI Fed		10.561	61	21,285	
IMAA Federal Share			284	275,136	
Total 10.561				<u>296,421</u>	
Total U. S. Department of Agriculture				<u>562,953</u>	
<u>U.S. Department of Justice</u>					
Byrne Formula Grant Program:		16.579			
Anti-Drug Enforcement (SEADOG)				26,152	
Bulletproof Vest Partnership Program	DOJ	16.607			
Bullet Proof Vests 2018				1,685	
Total U. S. Department of Justice				<u>27,837</u>	
<u>U.S. Department of Transportation</u>					
Highway Safety Cluster					
State and Community Highway Safety	DOT	20.600			
Seatbelt Enforcement				41,101	
National Priority Safety Programs					
Carseat Enforcement	DOT	20.616		3,937	
Highway Safety Cluster Sub-Total				<u>45,038</u>	
Total U.S. Department of Transportation				<u>45,038</u>	
<u>U.S. Department of Education</u>					
Grants for Infants and Toddlers with Disabilities	DHS	84.181			
Birth-to-Three Initiative			550	75,960	\$ 75,960
Total U.S. Department of Education				<u>75,960</u>	
<u>U. S. Dept. of Health and Human Services</u>					
Special Program for the Aging-Title III-D, Disease Prevention and Health Promotion Services	AAA	93.043			
			560510	6,121	
Nation Family Caregiver Support Program Title III-E	AAA	93.052			
			560520	46,120	
Aging Cluster					
Special Program for the Aging-Title III-B, Grants for Supportive Services and Senior Centers	AAA	93.044			
			560340	82,612	
Special Program for the Aging-Title III-C, Nutrition Services	AAA	93.045			
Congregate Meals-Title III-C-1			560350	147,504	
Home Delivered Meals-Title III-C-2			560360	61,633	
Total 93.045				<u>209,137</u>	
Congregate Meals-USDA	AAA	93.053			
October 1, 2017 to September 30, 2018			560422	11,688	
Home Delivered Meals-USDA					
October 1, 2017 to September 30, 2018			560422	17,673	
Total 93.053				<u>29,361</u>	
Aging Cluster Sub-Total				<u>321,110</u>	
Public Health Emergency Preparedness	DHS	93.069			
PH Emergency Preparedness 17-18			155015	47,635	
PH Emergency Preparedness 18-19			155015	23,125	
PH Emergency Preparedness 17-18			155050	4,060	
Total 93.069				<u>74,820</u>	
Medicare Enrollment Assistance Program (MIPPA)	AAA	93.071			
October 1, 2018 to September 30, 2019			560620	348	
October 1, 2017 to September 30, 2018			560620	4,910	
Total 93.071				<u>5,258</u>	

County of Dodge
Schedule of Expenditures of Federal Awards
For The Year Ended December 31, 2018

Grantor Agency/Pass Through Agency/Federal Program Title	Pass Through Entity	CFDA #	CARS/SPARC Profile #	Federal Expenditures	Expenditures provided to Subrecipients
Childhood Immunization Grants	DHS	93.539			
Consolidated Contracts--Immunization			155020	15,027	
	Northeastern WI Area Health Education Center				
MHSA Services Project of Regional and National Significance		93.243	non-CARS		
September 1, 2018 to December 31, 2018				20,057	
January 1, 2018 to August 31, 2018				16,968	
Total 93.243				<u>37,025</u>	
SHIP	AAA	93.324	560432	3,000	
Family Preservation and Support Services	DHS	93.556			
Safe & Stable Families			3306	42,669	
Block Grants for Temporary Assistance for Needy Families	DHS/DCF	93.558			
Basic County Allocation--Social Services			561	141,230	
Child Care and Development Block Grant	DCF	93.575			
Child Care Certification			0831	11,789	
Child Care Fraud			0840	9,213	
Child Care Administration & Operation Costs			0852	155,150	
Total 93.575				<u>176,152</u>	
Child Support Enforcement	DCF	93.563			
Indirect Costs			70469	218,794	
Other Direct Costs			70477	803,934	
Total 93.563				<u>1,022,728</u>	
Child Support Enforcement	DCF	93.597			
Other Direct Costs			70477	40,930	
Low-Income Home Energy Assistance	DOA	93.568			
LIHEAP Operations					
October 1, 2018 to September 30, 2019				22,120	
October 1, 2017 to September 30, 2018				24,738	46,858
LIHEAP Crisis Client Services					
October 1, 2018 to September 30, 2019				4,545	
October 1, 2017 to September 30, 2018				39,718	44,263
Total 93.568				<u>91,121</u>	
Child Welfare Services-State Grants	DCF	93.645			
CW Children and Families Allocation			3561	42,348	
CW Children and Families Allocation			3681	3,358	
Youth Aids-Community			3413	5,249	
Total 93.645				<u>50,955</u>	
Foster Care-Title IV-E	DCF	93.658			
Foster Parent Competency Based Training			3396	619	
Youth Aids-Community			3413	9,413	
CW Children and Families Allocation			3561	475,261	
CW Children and Families Allocation			3681	37,681	
Total 93.658				<u>522,974</u>	
Social Services Block Grant	DHS	93.667			
Basic County Allocation--Unified			561	263,603	
Capacity Building - PPHF	DHS	93.733			
Adult Immunization			non-CARS	4,088	
PH Actions to Prevent and Control Heart Disease PPHF	DHS	93.757			
Heart Health Pilot Program				1,500	
Consolidated Contracts PHHS	DHS	93.758			
Oct 1, 2017 to Aug 31, 2018			159220	6,992	
Oct 1, 2018 to Aug 31, 2019			159220	1,551	
Communicable Disease Control and Prevention	DHS	93.758			
July 1, 2017 to June 30, 2018			155800	26	
Total 93.758				<u>8,569</u>	
State Childrens Insurance Program	DHS	93.767			
IMAA Federal Share			284	35,433	

County of Dodge
Schedule of Expenditures of Federal Awards
For The Year Ended December 31, 2018

Grantor Agency/Pass Through Agency/Federal Program Title	Pass Through Entity	CFDA #	CARS/SPARC Profile #	Federal Expenditures	Expenditures provided to Subrecipients
Medical Assistance	DHS	93.778			
MA FPI Fed			62	21,285	
Income Maintenance Admin Allocation			284	350,497	
CLTS CCOP Fed Match			822	63,806	
CLTS CWA Fed Match			828	6,759	
CLTS Waiver FED			872	374,121	
CLTS Grandfather FED			875	158,042	
CLTS Federal Other - Admin			878	9,654	
CLTS Autism Federal - Admin			881	4,012	
MA Crisis Training - FED Pass through Columbia County			81078	2,891	
I & A Elderly Benefit Specialist Replacement			560021	12,299	
EBS OCI EBS Replacement			560029	887	
ADRC MFP-NH RELOCATE FED			560061	1,519	
DBS Medicaid I&A Fed			560081	7,625	
Resource CTR MA I&A Fed			560087	222,535	
Resource CTR Screen Fed			560091	13,479	
ADRC DCS LTCFS Data Fed			560152	2,308	
ADRC DEMENTIA CARE MA-FED			560155	22,974	
LTCFS-Data Fed			560097	63,819	
Total 93.778				<u>1,338,512</u>	
State Targeted Response to the Opioid Crisis Grants	DHS	93.788			
STR Waitlist Opioid Grant 7/1/17 to 4/30/18			533118	29,130	
Opioid Methamph Trt Ctr					
January 1, 2018 Apr 30, 2018			533141	39,835	
May 1, 2018 to Apr 30, 2019			533141	129,938	
Total 93.788				<u>198,903</u>	
Block Grants for Community Mental Health Services	DHS	93.958			
Coordinated Services County			515	5,270	
Mental Health Block Grant			569	36,846	
Total 93.958				<u>42,116</u>	
Block Grants for Prevention and Treatment of Substance Abuse	DHS	93.959			
Coordinated Services County			515	871	
AODA Block Grant			570	111,966	
Treatment Alternative PRG			576	80,800	
Total 93.959				<u>193,637</u>	
Maternal & Child Health Services	DHS	93.994			
Consolidated Contracts MCH			159320	24,356	
Total U. S. Dept. of Health and Human Services				<u>4,707,957</u>	
<u>U.S Department of Homeland Security</u>					
Emergency Management Performance Grant (EMPG)	DMA	97.042			
October 1, 2016 to September 30, 2017				15,812	
October 1, 2017 to September 30, 2018				7,726	
October 1, 2018 to September 30, 2019				47,287	
Total U.S. Department of Homeland Security				<u>70,825</u>	
Total Federal Awards				<u>\$ 5,490,570</u>	

County of Dodge
Schedule of Expenditures of State Awards
For The Year Ended December 31, 2018

Grantor Agency/Pass Through Agency/State Program Title	Pass Through Entity	State ID #	CARS/SPA RC Profile #	State Expenditures	Expenditures provided to Subrecipients
<u>Wisconsin Department of Administration</u>					
Low-Income Home Energy Assistance Program		505.371			
Public Benefits					
Oct 1, 2018 to Sept 30, 2019				\$ 5,183	
Oct 1, 2017 to Sept 30, 2018				10,604	\$ 16,649
Outreach					
Oct 1, 2018 to Sept 30, 2019				3,867	
Oct 1, 2017 to Sept 30, 2018				11,876	25,150
Weatherization Operations					
Oct 1, 2018 to Sept 30, 2019				5,600	
Oct 1, 2017 to Sept 30, 2018				16,966	26,606
Total 505.371				<u>54,096</u>	
WLIP Training/Education		505.166			
WLIP Grant EDUC-18				1,000	
WLIP SIG Grant AD189064				102,497	
Total 505.166				<u>103,497</u>	
Total Wisconsin Department of Administration				<u>157,593</u>	
<u>Wisconsin Department of Agriculture</u>					
County Staff and Support Programs		115.15			
SWRM Grant				147,961	
Land and Water Resource Management Projects		115.4		14,151	
Total Wisconsin Department of Agriculture				<u>162,112</u>	
<u>Wisconsin Department of Natural Resources</u>					
Local Park Aids Stewardship		370.421			
Recreational Trail Aids					
Wild Goose State Trail--RTA 795-16M				1,774	
Gold Star Trail NRTA 706-15				22,500	
Gold Star Trail NRTA 744-15				8,366	
Gold Star Trail S-ADLP 316-1250 - (2017)				177,892	
County Conservation Aid				5,248	
Total 370.421				<u>215,779</u>	
Enforcement Aids-Boating Enforcement		370.55		11,822	
Enforcement Aids-All Terrain Vehicle Enforcement		370.551		2,153	
Enforcement Aids-Snowmobile		370.552		1,600	
Wildlife Damage Abatement and Claims		370.553		29,704	
Snowmobile Trail Aids		370.574			
July 1 2017 to June 30, 2018 (S-5055)				87,220	
July 1 2018 to June 30, 2019 (S-5255)				8,496	
Total 370.574				<u>95,716</u>	
All Terrain Vehicle Aids		370.577			
July 1, 2016 to June 30, 2017 (ATV3455)					
July 1, 2017 to June 30, 2018 (ATV3655)				1,879	
July 1, 2018 to June 30, 2019 (ATV3845)				178	
Petroleum Environmental Cleanup Fund Award (PECFA)				5,570	
Total 370.577				<u>7,627</u>	
Total Wisconsin Department of Natural Resources				<u>364,401</u>	
<u>Wisconsin Department of Transportation</u>					
Elderly and Handicapped County Aids, State Funds		395.101		208,366	
Section 5310 Grant				53,147	
Total 395.101				<u>261,513</u>	
Total Wisconsin Department of Transportation				<u>261,513</u>	

County of Dodge
Schedule of Expenditures of State Awards
For The Year Ended December 31, 2018

Grantor Agency/Pass Through Agency/State Program Title	Pass Through Entity	State ID #	CARS/SPA RC Profile #	State Expenditures	Expenditures provided to Subrecipients
<u>Wisconsin Department of Health Services</u>					
FPI-Non Fed		435.600	60	14,925	
IMAA State Share		435.283	283	224,997	
APS-Adult Protective Services		435.312	312	74,538	
Children's COP		435.377	377	93,791	
Alzheimers Family Support		435.381	381	37,956	
Coordinated Services County		435.515	515	29,563	
Community Mental Health		435.516	516	130,712	
Birth to Three Initiative		435.550	550	74,545	74,545
Basic County Allocation					
Unified Services		435.561	561	1,519,280	
Treatment Alternatives PRg		435.576	576	19,200	
State and County Match - Unified		435.681	681	211,597	
CLTS FS Match		435.823	823	44,166	
CLTS County Match		435.829	829	4,718	
CLTS Waiver GPR		435.871	871	259,533	
CLTS Grandfather GPR		435.874	874	109,926	
CLTS Adm GPR Other		435.877	877	9,654	
CLTS Adm GPR Autism		435.880	880	4,012	
MA Crisis Training Non FED pass through Columbia County		435.81079	81079	2,891	
WIC Farmers Market Grant		435.154720	154720	2,221	
Communicable Disease Control and Prevention					
7/1/17-6/30/18		435.155800	155800	6,074	
Consolidated Contract-CHHD LD		435.157720	157720	10,331	
OMTC Expansion		435.533131	533131	162,000	
ADRC MFP NH Relocation		435.560065	560065	5,465	
Aging & Disability Resource Center		435.560100	560100	549,607	
ADRC DCS LTCFS Data GPR		435.560153	560153	770	
ADRC Dementia Care Project		435.560158	560158	67,162	
Dementia Care Innovation		435.560203	560203	67,431	
(Passed through Area Agency on Aging)					
State Elderly Benefit Services		435.560320	560023	27,097	
(Passed through Area Agency on Aging)					
SPAP					
7/1/18-6/30/19		435.560327	560327	887	
7/1/17-6/30/18		435.560327	560327	5,803	
State Senior Community Services		435.560330	560330	9,102	
(Passed through Area Agency on Aging)					
Congregate Meals-Title III-C-1		435.560350	560350	21,265	
Home Delivered Meals-Title III-C-2		435.560360	560360	932	
Elder Abuse Grant		435.560490	560490	32,199	
Total Wisconsin Department of Health Services				3,834,350	
<u>Wisconsin Department of Children and Families</u>					
Food Stamp Agency Incentives		437.0965	0965	9,551	
Medicaid Agency Incentives		437.0980	0980	5,976	
CW Kinship Care Program - Benefits		435.3377	3377	112,696	
CW Kinship Care Program - Assessment		435.3380	3380	8,464	
CW Children & Families Allocation		437.3561	3561	485,898	
CW State/County Match		437.3681	3681	38,524	
JJ Community Intervention Program		437.3410	3410		
July 1, 2018 to June 30, 2019				4,935	
JJ AODA		437.3411	3411	12,860	
JJ Youth Aids		437.3413	3413	588,717	
Out-of-Home Care Placements for Sex Trafficked Youth		437.3720	3720	117,745	
Child Support Enforcement					
CS State GPR/PR Funding Allocation		437.7502		103,772	
CS Medical Support GPR Earned		437.7606		6,602	
Total Wisconsin Department of Children and Families				1,495,740	

County of Dodge
Schedule of Expenditures of State Awards
For The Year Ended December 31, 2018

Grantor Agency/Pass Through Agency/State Program Title	Pass Through Entity	State ID #	CARS/SPA RC Profile #	State Expenditures	Expenditures provided to Subrecipients
<u>Wisconsin Department of Justice</u>					
Victim and Witness Assistance Program		455-530. 532 & 539		71,021	
Law Enforcement Training (Jail)		455.202		33,532	
Law Enforcement Training (NEWAHEC Grant)		455.202		4,075	
Law Enforcement Training		455.231		4,530	
Treatment Alternative & Diversion (TAD)		455.271		209,620	
Total Wisconsin Department of Justice				322,778	
<u>Wisconsin Department of Military Affairs</u>					
Emergency Planning Grant Program (EPCRA)		465.337			
October 1, 2017 to September 30, 2018				29,531	
SARA Computer & Hazmat Equipment Grant 2018		465.367		6,448	
Training Grant Emergency Management 15-HSW-04-01068-FE-01		465.342			
Training & Education Grant 2016 HSW-04-010825-AL-01				15,755	
Hazmat Refresher				1,600	
Total 465.342				17,355	
Division of Emergency Management (Wisconsin Disaster Fund)		465.305		3,107	
Total Wisconsin Department of Military Affairs				56,441	
<u>Wisconsin Department of Veterans Affairs</u>					
County Veterans Service Officer		485.001		13,000	
Total Wisconsin Department of Veterans Affairs				13,000	
Total State Awards				\$ 6,667,927	

COUNTY OF DODGE, WISCONSIN
Notes to the Schedules of Expenditures of Federal and State Awards
For the Year Ended December 31, 2018

1. Basis of Presentation

The Schedules of Expenditures of Federal and State Awards (the Schedules) were prepared on the modified accrual basis of accounting.

2. Financial Awards

Oversight and Cognizant Agencies – The Wisconsin Department of Health Services is the County's State cognizant audit agency for the single audit.

Federal Awards - Federal awards are those programs which the County has contracted with Federal agencies or the State of Wisconsin and are funded with Federal resources. Major Federal awards for 2018 were determined in accordance with the Uniform Guidance.

State Awards - State awards are those programs, including Federal programs, which are funded by the State of Wisconsin. Major programs are defined in the State Single Audit Guidelines.

Program Period - If the program period is not the year ended December 31, 2018, the fiscal period is disclosed in the Schedules.

3. Disclosure Requirements of the State of Wisconsin

Direct Payments by the State of Wisconsin - As reported to the County, the State of Wisconsin made direct payments of \$8,146,992 under the Food Share Program to recipients residing within the boundaries of the County for the year ended December 31, 2018. Those benefits are not reflected in the Schedules.

Medical Assistance - Medical Assistance payments to the County's group facilities for the care of the elderly and the mentally ill are excluded from the Schedules. For the year ended December 31, 2018, these payments were approximately \$13,100,000.

4. Indirect Cost Rate

The County did not elect to use the 10% de minimus indirect cost rate.

COUNTY OF DODGE, WISCONSIN
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2018

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
*Material weakness(es) identified?	No
*Significant deficiencies identified?	None Reported
Noncompliance material to financial statements noted?	No

Federal and State Awards

Internal control over major programs:	
*Material weakness(es) identified?	No
*Significant deficiencies identified?	Yes
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a)?	No
Identification of major programs:	See table on page 15
Dollar threshold for distinguishing Types A and B programs:	\$750,000
Auditee qualified as low-risk auditee?	No

Section II - Summary Schedule of Prior Audit Findings

None.

Section III – Financial Statement Findings

None.

Section IV – Summary Schedule of Audit Findings

See the tables on page 16.

COUNTY OF DODGE, WISCONSIN
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2018

Section V – Other Issues

1. Does the auditor have substantial doubt as to the auditee's ability to continue as a going concern? No

2. Does the audit report show audit issues (i.e. material non-compliance, non-material non-compliance, questioned costs, material weakness, significant deficiency, management letter comment, excess revenue or excess reserve) related to grants/contracts with funding agencies that require audits to be in accordance with the State Single Audit Guidelines:
 - Department of Administration No
 - Department of Agriculture, Trade and Consumer Protection No
 - Department of Children and Families Yes
 - Department of Corrections N/A
 - Department of Health Services Yes
 - Department of Justice No
 - Department of Military Affairs No
 - Department of Natural Resources No
 - Department of Safety & Professional Services N/A
 - Department of Transportation No
 - Department of Veteran's Affairs No

3. Was a Management Letter or other document conveying audit comments issued as a result of this audit? Yes-
An audit
communication
letter was
submitted to the
oversight body

4. Name and signature of partner 

Kevin Krynski, CPA

5. Date of report: September 20, 2019

COUNTY OF DODGE, WISCONSIN
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2018

Identification of Major Programs

<u>Program Description</u>	<u>ID Number</u>
Federal Programs	
Child Support Enforcement	93.563
Medical Assistance	93.778
 State Programs	
Income Maintenance Administration	435.283
CLTS FS Match	435.823
CLTS County Match	435.829
CLTS Waiver GPR	435.871
CLTS Grandfather GPR	435.874
CLTS Adm GPR Other	435.877
CLTS Adm GPR Autism	435.880
Basic County Allocation	435.561
Aging and Disability Resource Center	435.5601
CS State GPR/PR Funding Allocation	437.7502
CS Medical Support GPR Earned	437.7606

COUNTY OF DODGE, WISCONSIN
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2018

Section IV - Summary Schedule of Audit Findings

2018-001 Department of Health Services Audit Guide
 – 3.3 Children’s Long-Term Support (CLTS) Waiver Program
 – 3.3.3.2 Allowable Services – Service Claims Paid by the TPA

Criteria: Federal and State rules require the County to perform financial transactions on behalf of the child or youth for the delivery of CLTS Waiver Program services and handle employment-related tasks associated with the supports and services in the child’s or youth’s authorized individual service plan (ISP). These services function as a safeguard for the child or youth by ensuring that financial and employment activities meet federal, state, and local rules and regulations, and are done in a timely manner.

Condition/Cause: During the audit, we noted a sample child or youth does not have Consumer Education and Training (SPC 113/HIPAA S9445) service authorized in his/her ISP. However, the County performed this service and received reimbursement for it, as well as reported it in the HSRS report..

Effect: The accuracy of financial information may not be reliable.

Recommendation: The County should review and update each child’s or youth’s ISP regularly and ensure the services provided by the County are in accordance with the child’s or youth’s ISP.

Management’s Response: The Department has implemented a new request for funding form that creates the need for the case manager to check a box indicating the ISP has been updated. The CLTS Case Managers and Fiscal Services staff have been trained on the use of the form. If the box is not checked, fiscal services consults with the case manager and will not bill the service until the ISP has been updated. The completed form is forwarded to the Child and Adolescent Services Supervisor who conducts random checks to ensure compliance. All requests for funding since 1/1/2019 have utilized this form.

2018-002 Department of Children and Family Audit Guide
 – 2.6 Cost Allocation Plan – Random Moment Sampling (RMS)

Criteria: The County is required to submit quarterly employee rosters for Random Moment Sampling (RMS) system, which has been implemented at the state level to document county worker effort and to determine percentages for allocating Agency Management Support and Overhead (AMSO) and shared costs to benefiting programs for federal reporting.

Condition/Cause: During the audit, we noted that the sample employee count report submitted does not agree with the backup documentation in file.

Effect: The accuracy of the Agency Management Support and Overhead (AMSO) cost allocation plan may not be reliable.

Recommendation: The County establish a review procedure to review the reports before submitting.

COUNTY OF DODGE, WISCONSIN
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2018

Section IV - Summary Schedule of Audit Findings (Continued)

2018-002 Department of Children and Family Audit Guide
– 2.6 Cost Allocation Plan – Random Moment Sampling (RMS) (Continued)

Management's Response: The Department has reviewed the Random Moment Sampling for quarterly employee rosters and has since created a new document to ensure employees are accounted for correctly. Additionally, the Department has trained fiscal services to keep all backup documentation for the completion of the report. The Fiscal Services Division Manager reviews all reports and backup documentation prior to submission.