



Schedules of Expenditures of Federal and State Awards

For the Year Ended December 31, 2019

Together with Independent Auditor's Reports

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COUNTY OF DODGE

Table of Contents

	Page
Reports of Independent Auditor	
Independent Auditor's Report On Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	1
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.....	3
Schedule of Expenditures of Federal Awards	6
Schedule of Expenditures of State Awards	9
Notes to the Schedules of Expenditures of Federal and State Awards	12
Schedule of Findings and Questioned Costs	13
Identification of Major Programs	15
Summary Schedule of Prior Audit Findings	16
Summary Schedule of Audit Findings.....	17



**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, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Dodge (the "County") as of and for the year ended December 31, 2019, 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 24, 2020.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2019-001 that we consider to be a material weakness.

Compliance and Other Matters

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

County of Dodge's Response to Findings

County of Dodge's response to the finding identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. County of Dodge's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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 or on 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 & Company, Inc.
July 24, 2020



**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, 2019. 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, 2019.

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 a 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, material weaknesses may exist that have not been identified.



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, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Dodge, as of and for the year ended December 31, 2019, 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 24, 2020, 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.
December 28, 2020

County of Dodge
Schedule of Expenditures of Federal Awards
For The Year Ended December 31, 2019

Grantor 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	\$ 243,689	\$ -
WIC Peer Counseling	DHS	10.557	154760	12,847	-
WIC Outreach	DHS	10.557	154746	5,362	-
Total 10.557				<u>261,898</u>	<u>-</u>
State Administrative Matching Grants Program-	DHS/DCF				
FS FPI Fed		10.561	61	18,202	-
IMAA Federal Share			284	418,906	-
Total 10.561				<u>437,108</u>	<u>-</u>
Total U. S. Department of Agriculture				<u>699,006</u>	<u>-</u>
<u>U.S. Department of Justice</u>					
Byrne Formula Grant Program:		16.738			
Anti-Drug Enforcement (SEADOG)				26,152	-
Bulletproof Vest Partnership Program	DOJ	16.607			
Bullet Proof Vests 2019				5,540	-
Total U. S. Department of Justice				<u>31,692</u>	<u>-</u>
<u>U.S. Department of Transportation</u>					
State and Community Highway Safety	DOT	20.600			
Federal Equipment				3,843	-
Speed Enforcement				9,598	-
Seatbelt Enforcement				27,038	-
Total 20.600				<u>40,479</u>	<u>-</u>
Carseat Enforcement	DOT	20.616		4,932	-
Total U.S. Department of Transportation				<u>45,411</u>	<u>-</u>
<u>U.S. Department of Education</u>					
Grants for Infants and Toddlers with Disabilities		84.181			
Birth-to-Three Initiative	DHS		550	76,758	76,758
Total U.S. Department of Education				<u>76,758</u>	<u>76,758</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	8,613	-
Nation Family Caregiver Support Program Title III-E	AAA	93.052	560520	51,115	-
Aging Cluster					
Special Program for the Aging-Title III-B, Grants for Supportive Services and Senior Centers	AAA	93.044	560340	82,380	-
Special Program for the Aging-Title III-C, Nutrition Services	AAA	93.045			
Congregate Meals-Title III-C-1			560350	61,700	-
Home Delivered Meals-Title III-C-2			560360	89,493	-
Total 93.045				<u>151,193</u>	<u>-</u>
Congregate Meals-USDA	AAA	93.053			
October 1, 2018 to September 30, 2019			560422	7,780	-
Home Delivered Meals-USDA					
October 1, 2018 to September 30, 2019			560422	22,509	-
Total 93.053				<u>30,289</u>	<u>-</u>
Aging Cluster Sub-Total				<u>263,862</u>	<u>-</u>
Public Health Emergency Preparedness	DHS	93.069			
PH Emergency Preparedness 18-19			155015	37,215	-
PH Emergency Preparedness 19-20			155015	22,706	-
Total 93.069				<u>59,921</u>	<u>-</u>

County of Dodge
Schedule of Expenditures of Federal Awards
For The Year Ended December 31, 2019

Grantor Agency/Federal Program Title	Pass Through Entity	CFDA #	CARS/SPARC Profile #	Federal Expenditures	Expenditures provided to Subrecipients
Medicare Enrollment Assistance Program (MIPPA)	AAA	93.071			
October 1, 2019 to September 30, 2020			560620	968	-
October 1, 2018 to September 30, 2019			560620	5,060	-
Total 93.071				<u>6,028</u>	<u>-</u>
MHSA Services Project of Regional and National Significance	DHS	93.243	non-CARS		
September 1, 2018 to August 31, 2019				29,943	-
September 1, 2019 to August 31, 2020				12,045	-
Total 93.243				<u>41,988</u>	<u>-</u>
Consolidated Contracts--Immunization SHIP	DHS	93.268	155020	15,172	-
	AAA	93.324	560432	2,954	-
Family Preservation and Support Services	DHS	93.556			
Safe & Stable Families			3306	22,503	-
Block Grants for Temporary Assistance for Needy Families	DHS/DCF	93.558			
Basic County Allocation--Social Services			561	141,570	-
Child Care and Development Block Grant	DCF	93.575			
Child Care Certification			0831	5,807	-
Child Care Fraud			0840	5,996	-
Child Care Administration & Operation Costs			0852	109,354	-
Total 93.575				<u>121,157</u>	<u>-</u>
Child Support Enforcement	DCF	93.563			
Indirect Costs			70469	220,672	-
Other Direct Costs			70477	749,940	-
Total 93.563				<u>970,612</u>	<u>-</u>
Low-Income Home Energy Assistance	DOA	93.568			
LIHEAP Operations					
October 1, 2019 to September 30, 2020				11,771	11,771
October 1, 2018 to September 30, 2019				12,218	12,218
LIHEAP Crisis Client Services					
October 1, 2019 to September 30, 2020				10,279	10,279
October 1, 2018 to September 30, 2019				26,697	26,697
Total 93.568				<u>60,965</u>	<u>60,965</u>
Child Welfare Services-State Grants	DCF	93.645			
CW Children and Families Allocation			3561	42,635	-
CW Children and Families Allocation			3681	3,390	-
Youth Aids-Community			3413	5,241	-
Total 93.645				<u>51,266</u>	<u>-</u>
Foster Care-Title IV-E	DCF	93.658			
Foster Parent Competency Based Training			3396	438	-
Youth Aids-Community			3413	9,399	-
CW Children and Families Allocation			3561	478,477	-
CW Children and Families Allocation			3681	38,044	-
Total 93.658				<u>526,358</u>	<u>-</u>
Social Services Block Grant	DHS	93.667			
Basic County Allocation--Unified			561	263,904	-
Chronic Disease Self-Management Education Programs	DHS	93.734	non-CARS	3,300	-
Consolidated Contracts PHHS	DHS	93.991			
Oct 1, 2018 to Aug 31, 2019			159220	7,549	-
Oct 1, 2019 to Aug 31, 2020			159220	665	-
Total 93.991				<u>8,214</u>	<u>-</u>
Childrens Health Insurance Program	DHS	93.767			
IMAA Federal Share			284	54,831	-

County of Dodge
Schedule of Expenditures of Federal Awards
For The Year Ended December 31, 2019

Grantor 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	14,301	-
Income Maintenance Admin Allocation			284	542,378	-
CLTS CCOP Fed Match			822	7,123	-
CLTS CWA Fed Match			828	409	-
CLTS Waiver FED			872	574,338	-
CLTS Grandfather FED			875	92,154	-
CLTS Federal Other - Admin			878	53,202	-
CLTS Autism Federal - Admin			881	10,298	-
MA Crisis Training - FED Pass through Columbia County			81078	4,495	-
I & A Elderly Benefit Specialist Replacement			560021	13,123	-
EBS OCI EBS Replacement			560029	1,297	-
ADRC NH LTCFS DATA FED			560058	1,063	-
ADRC MFP-NH RELOCATE FED			560061	1,638	-
DBS Medicaid I&A Fed			560081	17,566	-
Resource CTR MA I&A Fed			560087	169,474	-
ADRC DCS LTCFS Data Fed			560152	12,048	-
ADRC DEMENTIA CARE MA-FED			560155	23,950	-
LTCFS-Data Fed			560097	96,773	-
Total 93.778				<u>1,635,630</u>	<u>-</u>
State Targeted Response to the Opioid Crisis Grants	DHS	93.788			
Opioid Methamph Trt Ctr					
May 1, 2018 to Apr 30, 2019			533141	175,956	-
SOR Hopes 2.0			533257	352,543	-
Total 93.788				<u>528,499</u>	<u>-</u>
Block Grants for Community Mental Health Services	DHS	93.958			
Coordinated Services County			515	8,100	-
Mental Health Block Grant			569	45,811	-
Total 93.958				<u>53,911</u>	<u>-</u>
Block Grants for Prevention and Treatment of Substance Abuse	DHS	93.959			
Coordinated Services County			515	1,314	-
AODA Block Grant			545	97,128	-
AODA Women's Treatment			546	13,406	-
AODA Block Grant			570	29,111	-
Treatment Alternative PRG			576	80,800	-
Alliance for Wisconsin Youth	DHS		non-CARS	655	-
Total 93.959				<u>222,414</u>	<u>-</u>
Maternal & Child Health Services	DHS	93.994			
Consolidated Contracts MCH			159320	26,184	-
Total U. S. Dept. of Health and Human Services				<u>5,140,971</u>	<u>60,965</u>
<u>U.S Department of Homeland Security</u>					
Emergency Management Performance Grant (EMPG)	DMA	97.042			
October 1, 2017 to September 30, 2018				5,286	-
October 1, 2018 to September 30, 2019				46,412	-
October 1, 2019 to September 30, 2020				15,415	-
Total 94.042				<u>67,113</u>	<u>-</u>
Total U.S. Department of Homeland Security				<u>67,113</u>	<u>-</u>
Total Federal Awards				<u>\$ 6,060,951</u>	<u>\$ 137,723</u>

* Explanations of the State of Wisconsin departments, the pass-through entities of the County, are as follows:

AAA	Area Agency on Aging
DCF	Department of Children and Families
DHS	Department of Health Services
DMA	Department of Military Affairs
DOJ	Department of Justice
DOT	Department of Transportation
DOA	Department of Administration

County of Dodge

Schedule of Expenditures of State Awards

For The Year Ended December 31, 2019

Grantor Agency/Pass Through Agency/State Program Title	State ID #	CARS/SPAR C 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, 2019 to Sept 30, 2020			\$ 9,571	\$ 9,571
Oct 1, 2018 to Sept 30, 2019			9,554	9,554
Outreach				
Oct 1, 2019 to Sept 30, 2020				
Oct 1, 2018 to Sept 30, 2019			12,638	12,638
Weatherization Operations				
Oct 1, 2019 to Sept 30, 2020			10,215	10,214
Oct 1, 2018 to Sept 30, 2019			17,978	17,978
Total 505.371			<u>59,956</u>	<u>59,955</u>
WLIP Training/Education	505.166			
WLIP Grant EDUC-18			1,000	-
WLIP SIG Grant AD189064			4,887	-
Total 505.166			<u>5,887</u>	<u>-</u>
Total Wisconsin Department of Administration			<u>65,843</u>	<u>59,955</u>
<u>Wisconsin Department of Agriculture</u>				
County Staff and Support Programs	115.15			
SWRM Grant			133,254	-
DATCP Watershed Protect Grant			35,757	-
Total 115.15			<u>169,011</u>	<u>-</u>
Land and Water Resource Management Projects	115.4		41,270	-
Total Wisconsin Department of Agriculture			<u>210,281</u>	<u>-</u>
<u>Wisconsin Department of Safety & Professional Services</u>				
Wisconsin Fund Private Sewage System	143.11		17,815	
Total Wisconsin Department of Safety & Professional Services			<u>17,815</u>	<u>-</u>
<u>Wisconsin Department of Natural Resources</u>				
Urban Forestry	370.587		5,000	-
Gold Star Trail NRTA 706-15	Not Available		63,877	-
County Conservation Aid	370.563		2,422	-
Enforcement Aids-Boating Enforcement	370.55		223	-
Enforcement Aids-All Terrain Vehicle Enforcement	370.551		2,380	-
Enforcement Aids-Snowmobile	370.552		3,251	-
Wildlife Damage Abatement and Claims	370.553		33,879	-
Snowmobile Trail Aids	370.574			
July 1, 2018 to June 30, 2019 (S-5255)			88,066	-
July 1, 2019 to June 30, 2020 (S-5375)			9,684	-
Total 370.574			<u>97,750</u>	<u>-</u>
All Terrain Vehicle Aids	370.577			
July 1, 2018 to June 30, 2019 (ATV3845)			1,822	-
July 1, 2019 to June 30, 2012 (ATV)			305	-
Total 370.577			<u>2,127</u>	<u>-</u>
Rock River Watershed Grant	370.675		21,086	-
Petroleum Environmental Cleanup Fund Award (PECFA)	370.667		11,066	-
Total Wisconsin Department of Natural Resources			<u>243,061</u>	<u>-</u>

County of Dodge
Schedule of Expenditures of State Awards
For The Year Ended December 31, 2019

Grantor Agency/Pass Through Agency/State Program Title	State ID #	CARS/SPAR C Profile #	State Expenditures	Expenditures provided to Subrecipients
<u>Wisconsin Department of Transportation</u>				
Elderly and Handicapped County Aids, State Funds	395.101		186,914	-
Section 5310 Grant	395.101		45,854	-
Total Wisconsin Department of Transportation			232,768	-
<u>Wisconsin Department of Health Services</u>				
FPI-Non Fed	435.60	60	12,785	-
IMAA State Share	435.283	283	197,875	-
IMAA State Share	435.284	284	6,854	-
APS-Adult Protective Services	435.312	312	62,020	-
Children's COP	435.377	377	93,779	-
Alzheimers Family Support	435.381	381	37,974	-
Coordinated Services County	435.515	515	50,586	-
Community Mental Health	435.516	516	127,391	-
Birth to Three Initiative	435.550	550	73,747	-
Basic County Allocation				
Unified Services	435.561	561	1,518,027	-
Treatment Alternatives PRg	435.576	576	19,200	-
State and County Match - Unified	435.681	681	211,597	-
CLTS Waiver GPR	435.871	871	391,099	-
CLTS Grandfather GPR	435.874	874	62,753	-
CLTS Adm GPR Other	435.877	877	53,202	-
CLTS Adm GPR Autism	435.880	880	4,204	-
MA Crisis Training Non FED pass through Columbia County	435.81079	81079	4,494	-
WIC Farmers Market Grant	435.154720	154720	2,053	-
Communicable Disease Control and Prevention				
July 1, 2018 to June 30, 2019	435.155800	155800	6,000	-
Consolidated Contract-CHHD LD	435.157720	157720	10,333	-
MAT in a Jail Setting	435.533264	533264		
November 1, 2018 to June 30, 2019			34,479	-
July 1, 2019 to June 30, 2020			4,137	-
Total 435.533264			38,616	-
ADRC MFP NH Relocation	435.560065	560065	1,988	-
Aging & Disability Resource Center	435.560100	560100	555,532	-
ADRC Dementia Care Project	435.560158	560158	81,251	-
(Passed through Area Agency on Aging)				
State Elderly Benefit Services - Other	435.560320	560025	15,092	-
State Elderly Benefit Services	435.560024	560024	13,123	-
(Passed through Area Agency on Aging)				
SPAP	435.560327	560327		
July 1, 2019 to June 30, 2020			1,099	-
July 1, 2018 to June 30, 2019			6,823	-
Total 435.560327			7,922	-
State Senior Community Services	435.560330	560330	9,102	-
(Passed through Area Agency on Aging)				
Congregate Meals-Title III-C-1	435.560350	560350	75,502	-
Home Delivered Meals-Title III-C-2	435.560360	560360	5,581	-
Elder Abuse Grant	435.560490	560490	32,199	-
Total Wisconsin Department of Health Services			3,781,881	-

County of Dodge
Schedule of Expenditures of State Awards
For The Year Ended December 31, 2019

Grantor Agency/Pass Through Agency/State Program Title	State ID #	CARS/SPAR C Profile #	State Expenditures	Expenditures provided to Subrecipients
<u>Wisconsin Department of Children and Families</u>				
Food Stamp Agency Incentives	437.0965	0965	9,776	-
Medicaid Agency Incentives	437.0980	0980	8,299	-
CW Kinship Care Program - Benefits	435.3377	3377	111,504	-
CW Kinship Care Program - Assessment	435.3380	3380	7,671	-
CW Children & Families Allocation	437.3561	3561	489,186	-
CW State/County Match	437.3681	3681	38,896	-
JJ Community Intervention Program	437.3410	3410		
July 1, 2018 to June 30, 2019			1,400	-
July 1, 2019 to June 30, 2020			1,295	-
Total 437.3410			2,695	-
JJ AODA	437.3411	3411	12,242	-
JJ Youth Aids	437.3413	3413	587,842	-
Out-of-Home Care Placements for Sex Trafficked Youth	437.3720	3720	36,525	-
CS State GPR/PR Funding Allocation	437.7502		105,345	-
Total Wisconsin Department of Children and Families			1,409,981	-
<u>Wisconsin Department of Justice</u>				
Victim and Witness Assistance Program	455-530. 532 & 539		70,239	-
Law Enforcement Training (Cardiopulmonary)	Not Available		14,091	-
Law Enforcement Training	455.231		21,600	-
Treatment Alternative & Diversion (TAD)	455.271		209,622	-
Total Wisconsin Department of Justice			315,552	-
<u>Wisconsin Department of Military Affairs</u>				
Emergency Planning Grant Program (EPCRA)	465.337			
October 1, 2018 to September 30, 2019			21,951	-
October 1, 2019 to September 30, 2020			7,437	-
Total 465.337			29,388	-
SARA Computer & Hazmat Equipment Grant 2019	465.367		6,074	-
Hazmat Refresher	465.308		1,600	-
Total Wisconsin Department of Military Affairs			37,062	-
<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			\$ 6,327,244	\$ 59,955

COUNTY OF DODGE, WISCONSIN
Notes to the Schedules of Expenditures of Federal and State Awards
For the Year Ended December 31, 2019

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 2019 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, 2019, 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 \$7,538,016 under the Food Share Program to recipients residing within the boundaries of the County for the year ended December 31, 2019. 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, 2019, these payments were approximately \$17,500,000.

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, 2019

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?	Yes
*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?	None Reported
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?	Yes

Section II - Summary Schedule of Prior Audit Findings

See the findings on page 16

Section III – Financial Statement Findings

See the findings on page 17.

Section IV – Summary Schedule of Audit Findings

None.

COUNTY OF DODGE, WISCONSIN
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2019

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 No
 - Department of Corrections N/A
 - Department of Health Services No
 - Department of Justice No
 - Department of Military Affairs No
 - Department of Natural Resources No
 - Department of Safety & Professional Services No
 - 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? No

4. Name and signature of partner 

Kevin Krysinski, CPA

5. Date of report: December 28, 2020

COUNTY OF DODGE, WISCONSIN
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2019

Identification of Major Programs

<u>Program Description</u>	<u>ID Number</u>
Federal Programs	
Medical Assistance	93.778
State Programs	
County Staff and Support Programs	115.15
Elderly and Handicapped County Aids	395.101
JJ Youth Aids	437.3413
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

COUNTY OF DODGE, WISCONSIN
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2019

Section II - Summary Schedule of Prior 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.

Current Status: The services provided to the sample children or youths by the County were authorized in his/her ISP.

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.

COUNTY OF DODGE, WISCONSIN
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2019

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

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

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.

Current Status: The sample employee count report tested in current year agrees with the backup documentation in file.

Section III – Financial Statement Findings

2019-001 Material Audit Adjustments

Condition: The County was in the process of setting up a new accounting software to be effective in 2020. The interfaces between the County's new accounting software and payroll module resulted in an improper accrued payroll calculation in 2019. In addition, when the County imported the fixed assets into the new software, several of the assets had different values brought in.

Criteria: Material adjusting journal entries not prepared by the County prior to the audit or not otherwise provided by the County are considered an internal control weakness.

Cause: There were several adjusting entries proposed and many were deemed material in relation to the financial statements.

Effect: As part of the audit, material audit adjustments were required to adjust accrued payroll and related expenditures and expenses, as well as the fixed assets and accumulated depreciation and Human Services Revenue and undeposited cash.

Auditor's Recommendation: Our recommendation is to do a review of the monthly accrued payroll calculation to ensure the proper amount is accrued. In addition, a review of the imported fixed asset numbers should be done.

Management's Response:

1. As state above, Dodge County switched ERP systems from JD Edwards (Oracle) which was used since 1997 to Tyler Munis effective January 1, 2020. There were a number of issues found in JD Edwards related to fixed assets:
 - a. Assets that were previous disposed of were still reflected in the 2018 financial statements,
 - b. While the County modified its fixed asset policy in 2018 to reflect a minimum value of \$5,000 rather than \$300, no adjustments to existing fixed assets took place in JD Edwards,

COUNTY OF DODGE, WISCONSIN
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2019

- c. 2019 depreciation in JD Edwards for Highway assets was materially different at calculated by the State of Wisconsin Department of Transportation CHEMS program (which the Highway Department also began using in 2020. This material variance in excess of \$400,000 was corrected by Dodge County fiscal staff.

Because of the number of issues found in JD Edwards, the decision was made to adjust the beginning fixed asset detail in Tyler Munis to equal the import spreadsheet. The data import appeared to be successful, but it was later determined after Johnson Block discovered a variance that the beginning accumulated depreciation for buildings was off by \$1.2 million as a result of several Excel cells being truncated.

Dodge County continues to review the fixed assets imported into Tyler Munis because a software error has been discovered in Tyler Munis. This will necessitate calculation of depreciation via Excel (and related journal entries) rather than utilizing Tyler Munis for 2020.

- 2. Dodge County also had an audit adjustment related to accrued payment balances on the balance sheet. For some unknown reason, the Highway Department had a second liability account for accrued wages in addition to the account in the General Fund that all other funds used. This second account was not taken into account when the reversing entry was done in 2019. Dodge County has periodically verified that the 2020 monthly accrual entry balances are reasonable. In addition, Dodge County anticipates that their 2020 audit workpapers will indicate testing of the year-end balance for accuracy.
- 3. Dodge County also had an audit adjustment in relation to Un-Deposited Cash Clearing in the Human Services & Health Department. This account does not clear out due to timing differences as cash is deposited daily while Netsmart is only closed on a monthly basis. As part of the year-end process, the Finance Department was informed in March 2020 that the January 2, 2020 and January 6, 2020 deposits were related to this large credit balance.

It was not until July 2020 when a partner at Johnson Block questioned this amount that the Finance Department investigated the matter again. The analysis found that December 2018 revenue for \$107,541 and March 2019 revenue for \$170,620 were not recognized. In discussion with Johnson Block, it was agreed to consider the entire account balance of \$298,963 as 2019 revenue. Dodge County Finance staff will work with Human Services & Health staff to ensure that all material revenues related to Netsmart are reported in the appropriate year.