

## **County of Dodge**

Report on Federal and State Awards

December 31, 2021

# County of Dodge

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December 31, 2021

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**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***

Independent Auditors' Report

To the County Board of Supervisors of  
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, Wisconsin (the County), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated October 14, 2022.

**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 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 identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2021-001, that we consider to be a material weakness.

## **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*.

## **The County's Response to Finding**

*Government Auditing Standards* requires the auditor to perform limited procedures on the County's response to the finding 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 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 results 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.

A handwritten signature in black ink that reads "Baker Tilly US, LLP". The signature is written in a cursive, flowing style.

Madison, Wisconsin  
October 14, 2022

**Report on Compliance  
for Each Major Federal and Major State Program;  
Report on Internal Control Over Compliance; and  
Report on the Schedule of Expenditures of Federal and State Awards  
Required by the Uniform Guidance and the *State Single Audit Guidelines***

Independent Auditors' Report

To the County Board of Supervisors of  
County of Dodge

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

***Qualified and Unmodified Opinions***

We have audited the County of Dodge's (the County) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the *State Single Audit Guidelines* (the *Guidelines*) that could have a direct and material effect on each of the County's major federal and major state programs for the year ended December 31, 2021. The County's major federal and major state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

***Qualified Opinion on 93.498 COVID-19 Provider Relief Fund***

In our opinion, except for the noncompliance described in the "Basis for Qualified and Unmodified Opinions" section of our report, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on 93.498 COVID-19 Provider Relief Fund for the year ended December 31, 2021.

***Unmodified Opinion on Each of the Other Major Federal and Major State Programs***

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 other major federal and major state programs identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs for the year ended December 31, 2021.

***Basis for Qualified and Unmodified Opinions***

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 (*Government Auditing Standards*); 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 *Guidelines*. Our responsibilities under those standards, the Uniform Guidance, and the *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 major state program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

***Matter(s) Giving Rise to Qualified Opinion on 93.498 COVID-19 Provider Relief Fund***

As described in the accompanying schedule of findings and questioned costs, the County did not comply with requirements regarding Assistance Listing 93.498 COVID-19 Provider Relief Fund as described in finding number 2021-002 for Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Reporting.

Compliance with such requirements is necessary, in our opinion, for the County to comply with the requirements applicable to that program.

***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 controls 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 *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 major state program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and the *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 *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.

## **Other Matters**

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the Uniform Guidance and the *Guidelines* and which is described in the accompanying schedule of findings and questioned costs as item 2021-003. Our opinion on each major federal and major state program is not modified with respect to this matter.

*Government Auditing Standards* requires the auditor to perform limited procedures on the County's response to the noncompliance finding identified in our compliance audit described in the accompanying schedule of finding and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a material weakness and another deficiency that we consider to be a significant deficiency.

*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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2021-002, to be a material weakness.

*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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2021-003 to be a significant deficiency.

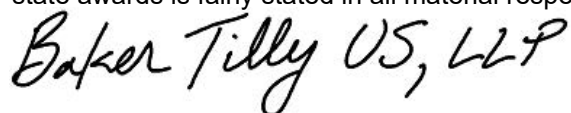
Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

*Government Auditing Standards* requires the auditor to perform limited procedures on the County's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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 *Guidelines*. Accordingly, this report is not suitable for any other purpose.

## Report on Schedule of Expenditures of Federal and State Awards Required by the Uniform Guidance and the 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 as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated October 14, 2022, 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 and state awards is presented for purposes of additional analysis as required by the Uniform Guidance and the *Guidelines* 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. 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 and state awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

A handwritten signature in black ink that reads "Baker Tilly US, LLP". The signature is written in a cursive, flowing style.

Madison, Wisconsin  
December 22, 2022

**County of Dodge**

Schedule of Expenditures of Federal and State Awards  
Year Ended December 31, 2021

| Grantor Agency /<br>Program Title                                                      | Federal<br>AL<br>Number | Pass-<br>Through<br>Agency | Expenditures | Payments to<br>Subrecipients |
|----------------------------------------------------------------------------------------|-------------------------|----------------------------|--------------|------------------------------|
| <b>Federal Programs</b>                                                                |                         |                            |              |                              |
| <b>U. S. Department of Agriculture</b>                                                 |                         |                            |              |                              |
| WIC Special Supplemental Nutrition Program for Women, Infants, and Children            | 10.557                  | DHS                        | \$ 185,781   | \$ -                         |
| SNAP Cluster                                                                           |                         |                            |              |                              |
| State Administrative Matching Grants for the Supplemental Nutrition Assistance Program | 10.561                  | DHS                        | 279,693      | -                            |
| State Administrative Matching Grants for the Supplemental Nutrition Assistance Program | 10.561                  | DHS                        | 94,666       | -                            |
| Total SNAP Cluster                                                                     |                         |                            | 374,359      | -                            |
| Total U.S. Department of Agriculture                                                   |                         |                            | 560,140      | -                            |
| <b>U.S. Department of Justice</b>                                                      |                         |                            |              |                              |
| COVID-19 Coronavirus Emergency Supplemental Funding COVID # 1                          | 16.034                  | DOJ                        | 57,945       | -                            |
| COVID-19 Coronavirus Emergency Supplemental Funding COVID # 2                          | 16.034                  | DOJ                        | 64,121       | -                            |
| Subtotal                                                                               |                         |                            | 122,066      | -                            |
| Bulletproof Vest Partnership Program                                                   | 16.607                  | DOJ                        | 4,427        | -                            |
| Public Safety Partnership and Community Policing Grants                                | 16.710                  | DOJ                        | 6,902        | -                            |
| Edward Byrne Memorial Justice Assistance Grant Program                                 | 16.738                  | DOJ                        | 72,109       | -                            |
| Edward Byrne Memorial Justice Assistance Grant Program                                 | 16.738                  | DOJ                        | 10,505       | -                            |
| Subtotal                                                                               |                         |                            | 82,614       | -                            |
| Total U.S. Department of Justice                                                       |                         |                            | 216,009      | -                            |
| <b>U.S. Department of Transportation</b>                                               |                         |                            |              |                              |
| Enhanced Mobility of Seniors and Individuals with Disabilities                         | 20.513                  | DOT                        | 31,946       | -                            |
| Highway Safety Cluster                                                                 |                         |                            |              |                              |
| State and Community Highway Safety                                                     | 20.600                  | DOT                        | 25,040       | -                            |
| State and Community Highway Safety                                                     | 20.600                  | DOT                        | 6,934        | -                            |
| Total Highway Safety Cluster                                                           |                         |                            | 31,974       | -                            |
| E-911 Grant Program                                                                    | 20.615                  | DMA                        | 109,754      | -                            |
| Total U.S. Department of Transportation                                                |                         |                            | 173,674      | -                            |
| <b>U.S. Department of Treasury</b>                                                     |                         |                            |              |                              |
| COVID-19 Coronavirus Relief Fund - Clearview Nursing Home                              | 21.019                  | DHS                        | 49,881       | -                            |
| COVID-19 Coronavirus State and Local Fiscal Recovery Funds - Fund 100                  | 21.027                  | DHS                        | 50,674       | -                            |
| Total U.S. Department of Treasury                                                      |                         |                            | 100,555      | -                            |

See notes to schedule of expenditures of federal and state awards

**County of Dodge**

Schedule of Expenditures of Federal and State Awards  
Year Ended December 31, 2021

| Grantor Agency /<br>Program Title                                                                                      | Federal<br>AL<br>Number | Pass-<br>Through<br>Agency | Expenditures     | Payments to<br>Subrecipients |
|------------------------------------------------------------------------------------------------------------------------|-------------------------|----------------------------|------------------|------------------------------|
| <b>U.S. Department of Education</b>                                                                                    |                         |                            |                  |                              |
| Special Education-Grants for Infants and Families                                                                      | 84.181                  | DHS                        | \$ 77,582        | \$ -                         |
| Total U.S. Department of Education                                                                                     |                         |                            | <u>77,582</u>    | <u>-</u>                     |
| <b>U.S. Election Assistance Commission</b>                                                                             |                         |                            |                  |                              |
| HAVA Election Security Grants                                                                                          | 90.404                  | WEC                        | <u>56,318</u>    | <u>-</u>                     |
| Total U.S. Election Assistance Commission                                                                              |                         |                            | <u>56,318</u>    | <u>-</u>                     |
| <b>U. S. Department of Health and Human Services</b>                                                                   |                         |                            |                  |                              |
| Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services                    | 93.043                  | DHS                        | 5,685            | -                            |
| Aging Cluster                                                                                                          |                         |                            |                  |                              |
| Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers                   | 93.044                  | DHS                        | 79,379           | -                            |
| Special Programs for the Aging, Title III, Part C, Nutrition Services                                                  | 93.045                  | DHS                        | 277,153          | -                            |
| Nutrition Services Incentive Program                                                                                   | 93.053                  | DHS                        | <u>28,149</u>    | <u>-</u>                     |
| Total Aging Cluster                                                                                                    |                         |                            | <u>384,681</u>   | <u>-</u>                     |
| National Family Caregiver Support, Title III, Part E                                                                   | 93.052                  | DHS                        | 56,778           | -                            |
| Public Health Emergency Preparedness                                                                                   | 93.069                  | DHS                        | 80,016           | -                            |
| Medicare Enrollment Assistance Program                                                                                 | 93.071                  | DHS                        | 5,294            | -                            |
| MHSA Services Project of Regional and National Significance                                                            | 93.243                  | DHS                        | 38,226           | -                            |
| Immunization Cooperative Agreements                                                                                    | 93.268                  | DHS                        | 15,143           | -                            |
| COVID-19 Immunization Cooperative Agreements                                                                           | 93.268                  | DHS                        | <u>10,324</u>    | <u>-</u>                     |
| Subtotal                                                                                                               |                         |                            | <u>25,467</u>    | <u>-</u>                     |
| COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)                                            | 93.323                  | DHS                        | 688,997          | -                            |
| COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)                                            | 93.323                  | DHS                        | <u>24,200</u>    | <u>-</u>                     |
| Subtotal                                                                                                               |                         |                            | <u>713,197</u>   | <u>-</u>                     |
| State Health Insurance Assistance Program                                                                              | 93.324                  | DHS                        | 1,500            | -                            |
| COVID-19 Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response | 93.354                  | DHS                        | 60,151           | -                            |
| COVID-19 Provider Relief Fund - Human Services & Health                                                                | 93.498                  | DHS                        | 600,000          | -                            |
| COVID-19 Provider Relief Fund - Clearview                                                                              | 93.498                  | DHS                        | 1,040,881        | -                            |
| COVID-19 Provider Relief Fund - Clearview - Infection Control                                                          | 93.498                  | DHS                        | <u>588,170</u>   | <u>-</u>                     |
| Subtotal                                                                                                               |                         |                            | <u>2,229,051</u> | <u>-</u>                     |
| Promoting Safe and Stable Families                                                                                     | 93.556                  | DCF                        | 39,324           | -                            |
| Temporary Assistance for Needy Families                                                                                | 93.558                  | DHS                        | 142,836          | -                            |
| Child Support Enforcement                                                                                              | 93.563                  | DCF                        | 777,485          | -                            |
| Low-Income Home Energy Assistance                                                                                      | 93.568                  | DOA                        | 4,684            | -                            |

See notes to schedule of expenditures of federal and state awards

**County of Dodge**

Schedule of Expenditures of Federal and State Awards  
Year Ended December 31, 2021

| Grantor Agency /<br>Program Title                                                                              | Federal<br>AL<br>Number | Pass-<br>Through<br>Agency | Expenditures | Payments to<br>Subrecipients |
|----------------------------------------------------------------------------------------------------------------|-------------------------|----------------------------|--------------|------------------------------|
| CCDF Cluster                                                                                                   |                         |                            |              |                              |
| Child Care and Development Block Grant                                                                         | 93.575                  | DCF                        | \$ 111,353   | \$ -                         |
| Total CCDF Cluster                                                                                             |                         |                            | 111,353      | -                            |
| Stephanie Tubbs Jones Child Welfare Services Program                                                           | 93.645                  | DCF                        | 35,271       | -                            |
| Foster Care - Title IV-E                                                                                       | 93.658                  | DCF                        | 703,987      | -                            |
| COVID-19 Foster Care - Title IV-E                                                                              | 93.658                  | DCF                        | 18,525       | -                            |
| Subtotal                                                                                                       |                         |                            | 722,512      | -                            |
| Adoption Assistance                                                                                            | 93.659                  | DCF                        | 520          | -                            |
| Social Services Block Grant                                                                                    | 93.667                  | DHS                        | 259,198      | -                            |
| Children's Health Insurance Program                                                                            | 93.767                  | DHS                        | 33,757       | -                            |
| Children's Health Insurance Program                                                                            | 93.767                  | DHS                        | 12,383       | -                            |
| Subtotal                                                                                                       |                         |                            | 46,140       | -                            |
| Medicaid Cluster                                                                                               |                         |                            |              |                              |
| Medical Assistance Program                                                                                     | 93.778                  | DHS                        | 641,139      | -                            |
| Medical Assistance Program                                                                                     | 93.778                  | DHS                        | 4,984        | -                            |
| Medical Assistance Program                                                                                     | 93.778                  | DHS                        | 127,212      | -                            |
| Medical Assistance Program- WIMCR                                                                              | 93.778                  | DHS                        | 53,393       | -                            |
| Total Medicaid Cluster                                                                                         |                         |                            | 826,728      | -                            |
| Opioid STR                                                                                                     | 93.788                  | DHS                        | 489,646      | -                            |
| AWY State Opioid Response (SOR) Prevention Grant                                                               | 93.788                  | ASAP Coalition             | 5,500        | -                            |
| Subtotal                                                                                                       |                         |                            | 495,146      | -                            |
| Mental Health Block Grant Supplemental Award CAA                                                               | 93.958                  | DHS                        | 49,347       | -                            |
| Block Grants for Community Mental Health Services                                                              | 93.958                  | DHS                        | 39,869       | -                            |
| Subtotal                                                                                                       |                         |                            | 89,216       | -                            |
| Block Grants for Prevention and Treatment of Substance Abuse                                                   | 93.959                  | DHS                        | 113,488      | -                            |
| Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF) | 93.991                  | DHS                        | 11,194       | -                            |
| Maternal and Child Health Services Block Grant to the States                                                   | 93.994                  | DHS                        | 4,371        | -                            |
| Total U.S. Department of Health and Human Services                                                             |                         |                            | 7,279,512    | -                            |

See notes to schedule of expenditures of federal and state awards

**County of Dodge**

Schedule of Expenditures of Federal and State Awards  
Year Ended December 31, 2021

| <b>Grantor Agency /<br/>Program Title</b>                                    | <b>Federal<br/>AL<br/>Number</b> | <b>Pass-<br/>Through<br/>Agency</b> | <b>Expenditures</b> | <b>Payments to<br/>Subrecipients</b> |
|------------------------------------------------------------------------------|----------------------------------|-------------------------------------|---------------------|--------------------------------------|
| <b>U.S. Department of Homeland Security</b>                                  |                                  |                                     |                     |                                      |
| Hazard Mitigation Planning Grant - PDMC-PL-05-WI-2017-011                    | 97.039                           | DMA                                 | \$ 20,461           | \$ -                                 |
| Emergency Management Performance Grant (EMPG) 2020/2021 EMPG-01-012147-JA-01 | 97.042                           | DMA                                 | 45,474              | -                                    |
| COVID-19 2020 EMPG-S COVID Supplemental Grant - 2020 EMPG-S-2020-C8314       | 97.042                           | DMA                                 | 28,378              | -                                    |
| Emergency Management Performance Grant (EMPG) 2021/2022                      | 97.042                           | DMA                                 | <u>19,896</u>       | <u>-</u>                             |
| Subtotal                                                                     |                                  |                                     | <u>93,748</u>       | <u>-</u>                             |
| Total U.S. Department of Homeland Security                                   |                                  |                                     | <u>114,209</u>      | <u>-</u>                             |
| Total federal programs                                                       |                                  |                                     | <u>\$ 8,577,999</u> | <u>\$ -</u>                          |

See notes to schedule of expenditures of federal and state awards

**County of Dodge**

Schedule of Expenditures of Federal and State Awards  
Year Ended December 31, 2021

| Grantor Agency /<br>Program Title                                         | State ID<br>Number | Expenditures   | Payments to<br>Subrecipients |
|---------------------------------------------------------------------------|--------------------|----------------|------------------------------|
| <b>State Programs</b>                                                     |                    |                |                              |
| <b>Wisconsin Department of Agriculture, Trade and Consumer Protection</b> |                    |                |                              |
| County Staff and Support                                                  | 115.150            | \$ 160,026     | \$ -                         |
| Land and Water Resource Management                                        | 115.400            | <u>33,886</u>  | <u>-</u>                     |
| Total Wisconsin Department of Agriculture, Trade, and Consumer Protection |                    | <u>193,912</u> | <u>-</u>                     |
| <b>Wisconsin Department of Safety &amp; Professional Services</b>         |                    |                |                              |
| Wisconsin Fund Private Sewage System                                      | 143.110            | <u>120</u>     | <u>-</u>                     |
| Total Wisconsin Department of Safety & Professional Services              |                    | <u>120</u>     | <u>-</u>                     |
| <b>Wisconsin Department of Natural Resources</b>                          |                    |                |                              |
| Recreational Aids - Snowmobile Trail and Area - Supplemental              | 370.485            | 69,456         | -                            |
| Recreational Aids - Snowmobile Trail and Area 2020/2021                   | 370.485            | 110,864        | -                            |
| Recreational Aids - Snowmobile Trail and Area 2021/2022                   | 370.485            | 19,994         | -                            |
| Recreational Aids - ATV Trail 2020/2021                                   | 370.485            | 2,000          | -                            |
| Recreational Aids - ATV Trail 2021/2022                                   | 370.485            | <u>355</u>     | <u>-</u>                     |
| Subtotal                                                                  |                    | <u>202,669</u> | <u>-</u>                     |
| Enforcement Aids - All Terrain Vehicles Enforcement                       | 370.551            | 21,634         | -                            |
| Enforcement Aids - Snowmobile                                             | 370.552            | 8,547          | -                            |
| Enforcement Aids - Water Safety                                           | 370.550            | 26,815         | -                            |
| Wildlife Damage Abatement and Claims                                      | 370.553            | <u>46,588</u>  | <u>-</u>                     |
| Total Wisconsin Department of Natural Resources                           |                    | <u>306,253</u> | <u>-</u>                     |
| <b>Wisconsin Department of Transportation</b>                             |                    |                |                              |
| Specialized Transit County Operating Aids (Elderly & Disabled)            | 395.168            | <u>228,777</u> | <u>-</u>                     |
| Total Wisconsin Department of Transportation                              |                    | <u>228,777</u> | <u>-</u>                     |
| <b>Wisconsin Department of Health Services</b>                            |                    |                |                              |
| WIC Farmers Market                                                        | 435.154720         | 3,055          | -                            |
| Comm Disease Ctrl & Prev                                                  | 435.155800         | 6,000          | -                            |
| Cons Contracts CHHD LD                                                    | 435.157720         | 8,052          | -                            |
| IMAA State Share                                                          | 435.283000         | 228,483        | -                            |
| IMAA Federal Share                                                        | 435.284000         | 4,308          | -                            |
| IMAA Federal Share                                                        | 435.284000         | <u>1,580</u>   | <u>-</u>                     |
| Subtotal                                                                  |                    | <u>5,888</u>   | <u>-</u>                     |

See notes to schedule of expenditures of federal and state awards

**County of Dodge**

Schedule of Expenditures of Federal and State Awards  
Year Ended December 31, 2021

| Grantor Agency /<br>Program Title                    | State ID<br>Number | Expenditures | Payments to<br>Subrecipients |
|------------------------------------------------------|--------------------|--------------|------------------------------|
| APS-Adult Protective Services                        | 435.312000         | \$ 62,020    | \$ -                         |
| Children's COP                                       | 435.377000         | 80,309       | -                            |
| Alzheimers Family Support                            | 435.381000         | 36,795       | -                            |
| Coordinated Services Team Initiative                 | 435.515000         | 49,842       | -                            |
| Community Mental Health                              | 435.516000         | 127,391      | -                            |
| TAP-COUNTY                                           | 435.533142         | 16,993       | -                            |
| Mat In A Jail Setting                                | 435.533264         | 1,118        | -                            |
| Birth to Three Initiative                            | 435.550000         | 89,117       | -                            |
| ADRC MFP-NH Relocation                               | 435.560065         | 2,025        | -                            |
| Aging & Dis Resource Ctr                             | 435.560100         | 563,779      | -                            |
| ADRC Dementia Care Proj                              | 435.560158         | 101,459      | -                            |
| Benefit Specialist County                            | 435.560320         | 28,215       | -                            |
| ADRC SPAP EBS                                        | 435.560328         | 7,257        | -                            |
| Title 3C-1 Cong Meal Prog                            | 435.560350         | 4,486        | -                            |
| Title 3C-2 Home Meals                                | 435.560360         | 10,913       | -                            |
| Elder Abuse Service                                  | 435.560490         | 32,199       | -                            |
| Basic County Allocation                              | 435.561000         | 1,528,419    | -                            |
| FPI Non-Fed                                          | 435.600000         | 16,964       | -                            |
| State/County Match                                   | 435.681000         | 211,541      | -                            |
| Medical Assistance Crisis Training - Non-Federal     | 435.810790         | 4,984        | -                            |
| Total Wisconsin Department of Health Services        |                    | 3,227,304    | -                            |
| <b>Wisconsin Department of Children and Families</b> |                    |              |                              |
| Food Stamp Agency Incentives                         | 437.0965           | 16,017       | -                            |
| Medicaid Agency Incentives                           | 437.0980           | 10,302       | -                            |
| CW Kinship Care Program - Benefits                   | 437.3377A          | 39,403       | -                            |
| CW Kinship Care Program - Benefits                   | 437.3377B          | 76,776       | -                            |
| CW Kinship Care Program - Assessment                 | 437.3380A          | 2,880        | -                            |
| CW Kinship Care Program - Assessment                 | 437.3380B          | 6,841        | -                            |
| Youth Justice Innovation Grants - Continuation       | 437.3407C          | 37,120       | -                            |
| JJ Community Intervention Program                    | 437.3410           | 18,447       | -                            |
| JJ AODA                                              | 437.3411           | 12,242       | -                            |
| JJ Youth Aids                                        | 437.3413           | 590,413      | -                            |
| CW Children and Families Allocation                  | 437.3561           | 748,673      | -                            |
| CW Children & Families Allocations                   | 437.3681           | 59,982       | -                            |
| CW WiSACWIS Annual Operation Maintenance Fee         | 437.3935           | (11,027)     | -                            |
| PDS Partnership Fees                                 | 437.3940           | (3,986)      | -                            |
| CS Additional Funding                                | 437.7335           | 23,393       | -                            |
| CS State GPR/PR Funding Allocation                   | 437.7502           | 105,786      | -                            |
| CS Medical Support GPR Earned                        | 437.7606           | 5,048        | -                            |
| Total Wisconsin Department of Children and Families  |                    | 1,738,310    | -                            |
| <b>Wisconsin Department of Justice</b>               |                    |              |                              |
| Law Enforcement Training                             | 455.231            | 34,494       | -                            |
| Treatment Alternatives and Diversion                 | 455.271            | 198,543      | -                            |
| Victim and Witness Assistance Program                | 455.532            | 74,763       | -                            |
| Total Wisconsin Department of Justice                |                    | 307,800      | -                            |

See notes to schedule of expenditures of federal and state awards

**County of Dodge**

Schedule of Expenditures of Federal and State Awards  
Year Ended December 31, 2021

| Grantor Agency /<br>Program Title                        | State ID<br>Number | Expenditures        | Payments to<br>Subrecipients |
|----------------------------------------------------------|--------------------|---------------------|------------------------------|
| <b>Wisconsin Department of Military Affairs</b>          |                    |                     |                              |
| Public Safety - Emergency Government Disaster Assistance | 465.305            | \$ 8,053            | \$ -                         |
| Emergency Government Response Equipment                  | 465.308            | 6,948               | -                            |
| Emergency Planning Grant 20-21                           | 465.337            | 22,865              | -                            |
| Emergency Planning Grant 21-22                           | 465.337            | <u>7,523</u>        | <u>-</u>                     |
| Subtotal                                                 |                    | <u>30,388</u>       | <u>-</u>                     |
| Total Wisconsin Department of Military Affairs           |                    | <u>45,389</u>       | <u>-</u>                     |
| <b>Wisconsin Department of Veterans Affairs</b>          |                    |                     |                              |
| County Veterans Service Officer                          | 485.001            | <u>13,000</u>       | <u>-</u>                     |
| Total Wisconsin Department of Veterans Affairs           |                    | <u>13,000</u>       | <u>-</u>                     |
| <b>Wisconsin Department of Administration</b>            |                    |                     |                              |
| WLIP Grant EDUC-20-14                                    | 505.166            | 1,000               | -                            |
| Land Information Board Grants                            | 505.173            | 25,000              | -                            |
| Low-Income Home Energy Assistance Program                | 505.371            | <u>152,679</u>      | <u>-</u>                     |
| Total Wisconsin Department of Administration             |                    | <u>178,679</u>      | <u>-</u>                     |
| Total state programs                                     |                    | <u>\$ 6,239,544</u> | <u>\$ -</u>                  |

See notes to schedule of expenditures of federal and state awards

# County of Dodge

Notes to Schedule of Expenditures of Federal and State Awards  
December 31, 2021

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## 1. Basis of Presentation

The accompanying schedule of expenditures of federal and state awards (the Schedule) includes the federal and state award activity of the County of Dodge under programs of the federal and state government for the year ended December 31, 2021. The information in this Schedule is presented in accordance with the 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*. Because the Schedule presents only a selected portion of the operations of the County of Dodge, it is not intended to and does not present the financial position, changes in net position or cash flows of the County of Dodge.

## 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual or modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

The underlying accounting records for some grant programs are maintained on the modified accrual basis of accounting. Under the modified accrual basis, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the liability is incurred. The accounting records for other grant programs are maintained on the accrual basis, i.e., when the revenue has been earned and the liability is incurred.

## 3. ALN 93.498 Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution

The Health Resources and Services Administration (HRSA) has directed health care providers to report expenditures on the Schedule using periods that are based on the deadline to use the funds along with the PRF portal reporting time period. In accordance with this guidance, the County of Dodge has reported expenditures for ALN 93.498 that were incurred between January 1, 2020 and December 31, 2021, which represent Periods 1 and 2 as identified by HRSA, in the accompanying Schedule.

## 4. CARS/SPARC Report Dates

The Schedule of Expenditures of Federal and State Awards includes adjustments through the following Community Aids Reporting System (CARS) reports dated March 1, 2022, and the System for Payments and Reports of Contracts (SPARC) reports for December 2021.

## 5. Indirect Cost Rate

The County of Dodge has not elected to use the 10% de minimis indirect cost rate.

## County of Dodge

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Notes to Schedule of Expenditures of Federal and State Awards  
December 31, 2021

### 6. Pass-Through Agencies

The County of Dodge received federal awards from the following pass-through agencies:

|                |                                                 |
|----------------|-------------------------------------------------|
| DOA            | Wisconsin Department of Administration          |
| DHS            | Wisconsin Department of Health Services         |
| DMA            | Wisconsin Department of Military Affairs        |
| DOT            | Wisconsin Department of Transportation          |
| DCF            | Wisconsin Department of Children and Families   |
| DOJ            | Wisconsin Department of Justice                 |
| WEC            | Wisconsin Elections Commission                  |
| ASAP Coalition | Allies for Substance Abuse Prevention Coalition |

# County of Dodge

Schedule of Findings and Questioned Costs  
December 31, 2021

## Section I - Summary of Auditors' Results

### Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

  X   yes

       no

Significant deficiency(ies) identified?

       yes

  X   none reported

Noncompliance material to financial statements noted?

       yes

  X   no

### Federal and State Awards

Internal control over major programs:

#### Federal Programs

#### State Programs

Material weakness(es) identified?

  X   yes        no

       yes   X   no

Significant deficiencies identified that are not considered to be material weakness(es)?

       yes   X   none reported

  X   yes        none reported

Type of auditor's report issued on compliance for major programs:

Qualified for 93.498  
Unmodified for all  
other

Unmodified

Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a) of the Uniform Guidance or the *State Single Audit Guidelines*?

  X   yes        no

  X   yes        no

Auditee qualified as low-risk auditee?

       yes   X   no

       yes   X   no

#### Federal

#### State

Dollar threshold used to distinguish between type A and type B programs:

\$ 750,000

DHS  
\$286,453

All Other  
\$ 250,000

Identification of major federal programs:

#### Assistance Listing Numbers

#### Name of Federal Program or Cluster

93.498

COVID-19 Provider Relief Fund

93.323

COVID-19 Epidemiology and Laboratory  
Capacity for Infectious Diseases (ELC)

93.563

Child Support Enforcement

## County of Dodge

Schedule of Findings and Questioned Costs  
December 31, 2021

---

Identification of major state programs:

| <u>State Number</u> | <u>Name of State Program</u>      |
|---------------------|-----------------------------------|
| 435.560100          | Aging and Dis Resource Ctr        |
| 435.561000          | Basic County Allocation           |
| 437.3561 / 437.3681 | CW Children & Families Allocation |

### Section II - Financial Statement Findings Required to be Reported in Accordance with *Government Auditing Standards*

#### Finding 2021-001: Financial Statement Close Process

##### Repeat Finding 2020-001

*Criteria:* Auditing Standards AU-C 265 requires auditors to communicate circumstances that were evaluated to be significant deficiencies or material weaknesses in the County's structure of internal control.

*Condition:* Material journal entries were identified during the course of the audit and material adjustments were made to the financial statements prepared by the County. In addition, there were several restatements identified due to material corrections of an error from 2019.

*Cause:* The County does not currently have processes and controls in place to identify and correct all misstatements in the financial records, or the annual financial statements, or the schedule of expenditures of federal and state awards.

*Effect:* The County's interim financial records and annual financial statements may contain material misstatements prior to the audit.

*Recommendation:* The County should consider implementing additional internal control procedures to ensure the accuracy of its financial records and the annual financial statements.

*Management's Response:* Due to budget constraints and the inability to recruit qualified accounting staff, it is unlikely that the County will be able to return to adequate staffing levels soon. However, we continue to redirect the resources we have in order to better address these concerns.

- **Material Journal Entries:** We continue to make progress in this area. We had one department that did incur several material adjustments. We are working closely with that department to ensure accurate and timely accounting entries. We will continue implementing an educational plan and establish processes and controls to prevent misstatements in the financial records, the annual financial statements, or the schedule of expenditures of federal and state awards. In addition, we will implement reconciliation processes to ensure the accuracy of all financial records and the annual financial statements.
- **Preparation of Financial Statements:** The Finance Director will continue to review in detail all financial statements, disclosures, schedules and audit adjustments and reconcile these to the accounting system. The Finance Director must approve the financial statements before they can be finalized and published.

# County of Dodge

Schedule of Findings and Questioned Costs  
December 31, 2021

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## Section III - Federal and State Awards Findings and Questioned Costs

### Finding 2021-002

**Program ALN:** 93.498  
**Program Title:** COVID-19 Provider Relief Fund  
**Pass-through Agency:** Wisconsin Department of Health Services (DHS)  
**Award Year:** 2020-2021

*Criteria:* Nonfederal entities in receipt of federal funds must comply with the requirements of 2 CFR 200.303(a), which require an entity to establish and maintain effective internal control over the federal award to ensure compliance with federal statutes, regulations and the terms and conditions of the federal award. Recipients of Provider Relief Funds (PRF) payments must also comply with the reporting requirements described in the PRF terms and conditions and specified in directions issued by the U.S. Department of Health and Human Services (HHS).

*Condition/Context:* For both the Health and Human Services and Clearview divisions, 2 of the 4 reports tested were either not properly reviewed, or the review was determined not to be effective as errors existed in the reports. In addition, during investigation and examining of the expense detail provided, it was discovered that "Other Healthcare Expenses", which made up a significant portion of total expenses reported, were ineligible costs and did not pertain to PRF. These samples were not statistically valid.

*Cause:* The County did not have internal control processes and procedures in place requiring an independent person to review the reports before submission to ensure the revenue loss calculation and amounts reported were accurate. As PRF was a new program in 2021, there was also a lack of knowledge regarding what costs were allowed.

*Effect:* Information within the period reports submitted could and do contain errors.

*Questioned Costs:* Costs in the amount of \$347,591 were reported under ALN 93.498 that either did not have supporting documentation or did not relate to allowable costs for the program.

*Recommendation:* The County should review its internal control procedures to ensure there are proper review and approval processes over completeness and accuracy of reports are in place before submissions to federal agencies. The County should also review what costs are allowable under the PRF's federal requirements.

*Management's Response:* Dodge County Finance Department will update its internal control review procedure for all Federal and State grants which will include:

1. Identification of who would be considered a qualified reviewer. This will be determined by financial staff in respective areas and will be based on the reviewer's knowledge of grants and qualifying eligible costs as they relate to the particular grant.
2. A detailed review process for cost eligibility. This procedure will identify the step by step process to determine cost eligibility and required documentation need to support the eligible costs. The procedure will also identify the process for submitting reimbursement request to federal and state agencies.
3. Verification of eligible costs reported for reimbursement and ensure actual expense dates and submission for reimbursement are within grants timeline. Dodge County will review the conditions of the Provider Relief Fund's federal grant and ensure expenses are allowable.
4. Verification that the person(s) preparing the report for submission is different from the person reviewing reimbursement requests and eligibility of costs.
5. All review steps will signed off and dated by the person performing the step.

The Finance Department will be reviewing documentation for Federal and State grant revenue to ensure compliance with the review process.

## County of Dodge

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Schedule of Findings and Questioned Costs  
December 31, 2021

### **Finding 2021-003**

**Program State ID Number: 435.560100**

**Program Title: Aging & Disability Resource Centers (ADRC)**

**State Grantor: Wisconsin Department of Health Services (DHS)**

**Award Year: 2021**

*Criteria:* Per the DHS Audit Guide, the Encounter data for ADRC is to be submitted by the 20th day of the following month.

*Condition/Context:* Per review of support provided for the sample selected, 2 of 2 submissions selected for testing were submitted after the deadline. The sample was not statistically valid.

*Cause:* The County indicated that system errors periodically occur when the county submits their Encounter data.

*Effect:* Reports submitted after the deadline may prevent DHS from performing timely oversight.

*Questioned Costs:* None noted.

*Recommendation:* If system errors occur that prevent the county from submitting their data timely, the County should reach out to the agency prior to the due date and request an extension. Documentation of their approved extension should be retained.

*Management's Response:* The ADRC Supervisor will follow up every month with the Aging Disability Resource Specialist to ensure the Encounter report is submitted timely. They have created a spreadsheet to keep track when report is submitted and include the reason why if it was submitted past the deadline and attach any documentation associated.

## County of Dodge

Schedule of Findings and Questioned Costs  
December 31, 2021

### Section IV - Other Issues

Does the auditor's 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?

\_\_\_\_\_ yes        X   no

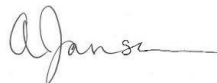
Does the audit report show audit issues (i.e., material noncompliance, nonmaterial noncompliance, questioned costs, material weakness, significant deficiency, management letter comment, excess revenue or excess reserve) related to grants/contracts with funding agencies that require audits to be in accordance with the *State Single Audit Guidelines*:

|                                                           |              |     |              |    |
|-----------------------------------------------------------|--------------|-----|--------------|----|
| Department of Health Services                             | <u>  X  </u> | yes | _____        | no |
| Department of Children and Families                       | _____        | yes | <u>  X  </u> | no |
| Department of Justice                                     | _____        | yes | <u>  X  </u> | no |
| Department of Transportation                              | _____        | yes | <u>  X  </u> | no |
| Department of Military Affairs                            | _____        | yes | <u>  X  </u> | no |
| Department of Administration                              | _____        | yes | <u>  X  </u> | no |
| Department of Agriculture, Trade, and Consumer Protection | _____        | yes | <u>  X  </u> | no |
| Department of Safety and Professional Services            | _____        | yes | <u>  X  </u> | no |
| Department of Natural Resources                           | _____        | yes | <u>  X  </u> | no |
| Department of Veterans Affairs                            | _____        | yes | <u>  X  </u> | no |

Was a Management Letter or other document conveying audit comments issued as a result of this audit?

  X   yes      \_\_\_\_\_ no

Name and signature of partner



Andrea Jansen, CPA, CFE, Partner

Date of report

December 22, 2022