

County of Dodge

Report on Federal and State Awards

December 31, 2022

County of Dodge

Table of Contents
December 31, 2022

	<u>Page</u>
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>	1
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 <i>State Single Audit Guidelines</i>	3
Schedule of Expenditures of Federal and State Awards	6
Notes to Schedule of Expenditures of Federal and State Awards	12
Schedule of Findings and Questioned Costs	14

**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 (*Government Auditing Standards*), 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, 2022, 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 27, 2023. As discussed in Note 1, the County adopted the provisions of GASB Statement No. 87, Leases, effective January 1, 2022. Our opinions are not modified with respect to this matter.

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 deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2022-001, 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
July 27, 2023

**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

Opinion on Each Major Federal and Major State Program

We have audited the County of Dodge, Wisconsin'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, 2022. 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.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal and major state programs for the year ended December 31, 2022.

Basis for Opinion on Each Major Federal and Major State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*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.

Responsibilities of Management for Compliance

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

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and the *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.

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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify a deficiency in internal control over compliance 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. *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 2022-002, 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 finding identified in our compliance 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, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated July 27, 2023, 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.

Baker Tilly US, LLP

Madison, Wisconsin
September 27, 2023

Dodge County

Schedule of Expenditures of Federal and State Awards
Year Ended December 31, 2022

Grantor Agency/Program Title	Assistance Listing Number	Pass-Through Agency	Pass-Through Agency ID	Expenditures	Payments Made to Subrecipients
Federal Programs					
U.S. Department of Agriculture					
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	DHS	N/A	\$ 250,742	\$ -
SNAP Cluster					
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	DHS	N/A	231,408	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	DHS	N/A	56,495	-
Total SNAP Cluster				287,903	-
Total U.S. Department of Agriculture				538,645	-
U.S. Department of Transportation					
Transit Services Programs Cluster					
5310 Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	DOT	N/A	32,800	-
Total Transit Services Program Cluster				32,800	-
Highway Safety Cluster					
Seatbelt Enforcement - Click-IT 2022	20.600	DOT	N/A	42,741	16,978
Speed Enforcement	20.600	DOT	N/A	4,860	2,722
Total Highway Safety Cluster				47,601	19,700
Total U.S. Department of Transportation				80,401	19,700
U.S. Department of Treasury					
COVID-19 Coronavirus State and Local Fiscal Recovery Funds - Fund 100 (ARPA)	21.027	Direct	N/A	2,475,761	-
Total U.S. Department of Treasury				2,475,761	-
U.S. Department of Education					
Special Education-Grants for Infants and Families	84.181	DHS	N/A	81,263	-
Total U.S. Department of Education				81,263	-
U.S. Department of Health and Human Services					
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043	DHS	N/A	6,261	-
Aging Cluster					
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	DHS	N/A	86,756	-
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	DHS	N/A	291,730	-
Nutrition Services Incentive Program	93.053	DHS	N/A	28,773	-
Total Aging Cluster				407,259	-
National Family Caregiver Support, Title III, Part E	93.052	DHS	N/A	44,842	-

See notes to schedule of expenditures of federal and state awards

Dodge County

Schedule of Expenditures of Federal and State Awards
Year Ended December 31, 2022

Grantor Agency/Program Title	Assistance Listing Number	Pass- Through Agency	Pass- Through Agency ID	Expenditures	Payments Made to Subrecipients
Public Health Emergency Preparedness	93.069	DHS	N/A	\$ 36,824	\$ -
Medicare Enrollment Assistance Program	93.071	DHS	N/A	3,472	-
Guardianship Assistance	93.090	DCF	N/A	37,018	-
Immunization Cooperative Agreements	93.268	DHS	N/A	15,003	-
COVID-19 Immunization COVID Supplemental	93.268	DHS	N/A	4,227	-
Subtotal				<u>19,230</u>	<u>-</u>
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	DHS	N/A	99,588	-
State Health Insurance Assistance Program	93.324	DHS	N/A	4,553	-
Public Health Workforce	93.354	DHS	N/A	35,554	-
COVID-19 Provider Relief Fund - Clearview	93.498	Direct	N/A	999,651	-
COVID-19 Provider Relief Fund - Clearview Infection Control	93.498	Direct	N/A	36,747	-
Subtotal				<u>1,036,398</u>	<u>-</u>
Promoting Safe and Stable Families	93.556	DCF	N/A	32,334	-
Temporary Assistance for Needy Families	93.558	DHS	N/A	141,828	-
Child Support Enforcement	93.563	DCF	N/A	823,288	-
Low-Income Home Energy Assistance	93.568	DOA	N/A	9,102	-
CCDF Cluster					
Child Care and Development Block Grant	93.575	DCF	N/A	134,694	-
Total CCDF Cluster				<u>134,694</u>	<u>-</u>
Stephanie Tubbs Jones Child Welfare Services Program	93.645	DCF	N/A	46,501	-
Foster Care - Title IV-E	93.658	DCF	N/A	699,669	-
Adoption Assistance	93.659	DCF	N/A	4,009	-
Social Services Block Grant	93.667	DHS	N/A	266,059	-
Children's Health Insurance Program	93.767	DHS	N/A	7,389	-
Children's Health Insurance Program	93.767	DHS	N/A	35,480	-
Subtotal				<u>42,869</u>	<u>-</u>
Medicaid Cluster					
Medical Assistance Program	93.778	DHS	N/A	453,969	-
Medical Assistance Program	93.778	DHS	N/A	4,345	-
Medical Assistance Program	93.778	DHS	N/A	128,456	-
Medical Assistance Program	93.778	DHS	N/A	209,236	-
Medical Assistance Program	93.778	DHS	N/A	75,918	-
Medical Assistance Program - WIMCR	93.778	DHS	N/A	227,595	-
Total Medicaid Cluster				<u>1,099,519</u>	<u>-</u>

See notes to schedule of expenditures of federal and state awards

Dodge County

Schedule of Expenditures of Federal and State Awards

Year Ended December 31, 2022

Grantor Agency/Program Title	Assistance Listing Number	Pass- Through Agency	Pass- Through Agency ID	Expenditures	Payments Made to Subrecipients
Opioid STR	93.788	DHS	N/A	\$ 398,307	\$ -
Block Grants for Community Mental Health Services	93.958	DHS	N/A	82,139	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	DHS	N/A	159,312	-
Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF)	93.991	DHS	N/A	8,544	-
Maternal and Child Health Services Block Grant to the States	93.994	DHS	N/A	16,694	-
Total U.S. Department of Health and Human Services				5,695,867	-
U.S. Department of Homeland Security					
Emergency Management Performance Grant (EMPG) 2022	97.042	DMA	N/A	90,682	-
Total U.S. Department of Homeland Security				90,682	-
U.S. Department of Justice					
COVID-19 Coronavirus Emergency Supplemental Funding COVID #1	16.034	DOJ	N/A	22,639	-
Bulletproof Vest Partnership Program	16.607	DOJ	N/A	9,231	-
Public Safety Partnership and Community Policing Grants	16.710	DOJ	N/A	38,526	-
Byrne Formula Grant Program - SEADOG - Fed.	16.738	DOJ	N/A	21,000	-
Byrne Formula Grant Program - SEADOG - State	16.738	DOJ	N/A	10,505	-
Subtotal				31,505	-
Total U.S. Department of Justice				101,901	-
Total federal programs				\$ 9,064,520	\$ 19,700

See notes to schedule of expenditures of federal and state awards

Dodge County

Schedule of Expenditures of Federal and State Awards
Year Ended December 31, 2022

Grantor Agency/Program Title	State ID Number	Pass-Through Agency	Pass-Through Agency ID	Expenditures	Payments Made to Subrecipients
State Programs					
Wisconsin Department of Agriculture, Trade, and Consumer Protection					
Clean Sweep	115.040	N/A	N/A	\$ 6,400	\$ -
County Staff and Support	115.150	N/A	N/A	170,772	-
Regulatory Animal Waste Resource Program - NR 243	115.300	N/A	N/A	10,622	-
Land and Water Resource Management	115.400	N/A	N/A	49,960	-
Total Wisconsin Department of Agriculture, Trade, and Consumer Protection				237,754	-
Wisconsin Department of Safety & Professional Services					
Wisconsin Fund Private Sewage System	143.110	N/A	N/A	6,240	-
Total Wisconsin Department of Safety & Professional Services				6,240	-
Wisconsin Department of Natural Resources					
Recreational Aids - Snowmobile Trail and Area 2021/2022	370.485	N/A	N/A	92,956	-
Recreational Aids - Snowmobile Trail and Area 2022/2023	370.485	N/A	N/A	17,053	-
Recreational Aids - ATV Trail 2020/2021	370.485	N/A	N/A	1,822	-
Recreational Aids - ATV Trail 2021/2022	370.485	N/A	N/A	962	-
Subtotal				112,793	-
Enforcement Aids - All Terrain Vehicles Enforcement	370.551	N/A	N/A	12,953	-
Enforcement Aids - Water Safety	370.550	N/A	N/A	25,512	-
Wildlife Damage Abatement and Claims	370.553	N/A	N/A	44,904	-
Total Wisconsin Department of Natural Resources				196,162	-
Wisconsin Department of Transportation					
Specialized Transit County Operating Aids (Elderly & Disabled)	395.168	N/A	N/A	246,597	-
Total Wisconsin Department of Transportation				246,597	-
Wisconsin Department of Health Services					
FPI Non-Fed	435.000060	N/A	N/A	8,567	-
IMAA State Share	435.000283	N/A	N/A	224,550	-
IMAA Federal Share	435.000284	N/A	N/A	4,421	-
APS-Adult Protective Svcs	435.000312	N/A	N/A	62,020	-
Children's COP	435.000377	N/A	N/A	78,555	-
Alzheimers Family Support	435.000381	N/A	N/A	22,339	-
Coordinated Services-CTY	435.000515	N/A	N/A	50,586	-

See notes to schedule of expenditures of federal and state awards

Dodge County

Schedule of Expenditures of Federal and State Awards
Year Ended December 31, 2022

Grantor Agency/Program Title	State ID Number	Pass-Through Agency	Pass-Through Agency ID	Expenditures	Payments Made to Subrecipients
Community Mental Health	435.000516	N/A	N/A	\$ 127,391	\$ -
Room/Board RSUD McKinsey	435.000548	N/A	N/A	19,396	-
Birth to Three Initiative	435.000550	N/A	N/A	89,458	-
Basic County Allocation	435.000561	N/A	N/A	1,519,101	-
State/County Match	435.000681	N/A	N/A	211,541	-
CLTS Waiver CWA Admin GPR	435.000877	N/A	N/A	11,577	-
WIC Farmers Market	435.154720	N/A	N/A	1,574	-
Comm Disease Ctrl & Prev	435.155800	N/A	N/A	6,000	-
Cons Contracts CHHD LD	435.157720	N/A	N/A	10,395	-
Tap-County	435.533142	N/A	N/A	18,059	-
Mat in a Jail Setting	435.533264	N/A	N/A	2,303	-
ADRC Base GPR Reimb	435.560100	N/A	N/A	667,152	-
ADRC EBS GPR Reimb	435.560320	N/A	N/A	28,215	-
Title 3C1 Cong Meal Prog	435.560355	N/A	N/A	19,480	-
Title 3C-2 Home Meals	435.560360	N/A	N/A	15,162	-
Elder Abuse Service	435.560490	N/A	N/A	32,199	-
Medical Assistance Crisis Training - Non-Federal	435.810790	N/A	N/A	4,344	-
Total Wisconsin Department of Health Services				3,234,385	-
Wisconsin Department of Children and Families					
Food Stamp Agency Incentives	437.0965	N/A	N/A	12,880	-
Medicaid Agency Incentives	437.0980	N/A	N/A	7,603	-
JJ Community Intervention Program	437.3410	N/A	N/A	21,328	-
JJ AODA	437.3411	N/A	N/A	12,242	-
JJ Youth Aids	437.3413	N/A	N/A	609,396	-
DSP Subsidized Guardianship	437.3456	N/A	N/A	68,749	-
CW Children and Families Allocation	437.3561	N/A	N/A	735,444	-
CW Children & Families Allocations	437.3681	N/A	N/A	59,020	-
Out-of-Home Care Placements for Sex Trafficked Youth	437.3720	N/A	N/A	77,277	-
CW WiSACWIS Annual Operation Maintenance Fee	437.3935	N/A	N/A	(11,027)	-
PDS Partnership Fees	437.3940	N/A	N/A	(3,986)	-
CS State GPR/PR Funding Allocation	437.7502	N/A	N/A	137,498	-
CS Medical Support GPR Earned	437.7606	N/A	N/A	5,909	-
CW Kinship Care Program - Benefits	437.3377A	N/A	N/A	47,186	-
CW Kinship Care Program - Benefits	437.3377B	N/A	N/A	86,574	-
Subtotal				133,760	-
CW Kinship Care Program - Assessment	437.3380A	N/A	N/A	2,818	-
CW Kinship Care Program - Assessment	437.3380B	N/A	N/A	8,493	-
Subtotal				11,311	-
Total Wisconsin Department of Children and Families				1,877,404	-

See notes to schedule of expenditures of federal and state awards

Dodge County

Schedule of Expenditures of Federal and State Awards
Year Ended December 31, 2022

Grantor Agency/Program Title	State ID Number	Pass-Through Agency	Pass-Through Agency ID	Expenditures	Payments Made to Subrecipients
Wisconsin Department of Justice					
Law Enforcement Training	455.231	N/A	N/A	\$ 20,913	\$ -
Treatment Alternatives and Diversion	455.271	N/A	N/A	209,619	-
Victim and Witness Assistance Program	455.532	N/A	N/A	80,150	-
Total Wisconsin Department of Justice				310,682	-
Wisconsin Department of Military Affairs					
Public Safety - Emergency Government Disaster Assistance	465.305	N/A	N/A	1,600	-
Emergency Government Response Equipment	465.308	N/A	N/A	7,517	-
Emergency Planning Grant 21-2022	465.337	N/A	N/A	30,890	-
Total Wisconsin Department of Military Affairs				40,007	-
Wisconsin Department of Administration					
Cyber Response Team	505.XXX	N/A	N/A	10,655	-
WLIP Grant EDUC-22-14	505.166	N/A	N/A	1,000	-
Land Information Board Grants	505.173	N/A	N/A	60,000	-
Low-Income Home Energy Assistance Program	505.371	N/A	N/A	39,025	-
Total Wisconsin Department of Administration				110,680	-
Wisconsin Department of Veterans Affairs					
County Veterans Service Officer	485.001	N/A	N/A	14,300	-
Total Wisconsin Department of Veterans Affairs				14,300	-
Total state programs				\$ 6,274,211	\$ -

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, 2022

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, Wisconsin (the County) under programs of the federal and state government for the year ended December 31, 2022. 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, it is not intended to and does not present the financial position, changes in net position or cash flows of the County.

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, 2022, which represent Periods 3 and 4 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, 2023, and the System for Payments and Reports of Contracts (SPARC) reports for December 2022.

5. Indirect Cost Rate

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

County of Dodge

Notes to Schedule of Expenditures of Federal and State Awards
December 31, 2022

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

County of Dodge

Schedule of Findings and Questioned Costs
Year Ended December 31, 2022

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?

 yes X 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:

Unmodified

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*?

 yes X no

 X yes no

Auditee qualified as low-risk auditee?

 yes X no

 yes X no

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

 \$ 750,000

 \$ 250,000

Identification of major federal programs:

Assistance Listing Numbers

Name of Federal Program or Cluster

21.027

COVID-19 Coronavirus State and Local Fiscal Recovery Funds - Fund 100 (ARPA)

93.498

COVID-19 Provider Relief Fund

93.778

Medicaid Cluster

Identification of major state programs:

State Number

Name of State Program

395.168
435.000561 / 435.000681
437.3561 / 437.3681
115.150
437.3413

Specialized Transit County Operating Aids
Bais County Allocation, State/County Match
CW Children & Families Allocation
County Staff and Support
JJ Youth Aids

Section II - Financial Statement Findings Required to be Reported in Accordance With Government Auditing Standards

Finding 2022-001: Financial Statement Close Process

Repeat Finding 2021-001

Criteria: According to Statement on Auditing Standards (SAS) AU-C Section 315, sufficient internal controls should be in place that provide for the preparation of reliable financial statements, including the schedule of expenditures of federal and state awards that are fairly presented in conformity with generally accepted accounting principles.

Condition: Material journal entries were identified during the course of the audit. Also, we, as your auditors, prepared your annual financial statements.

Cause: County staff did not identify certain adjustments to the County's books, and the County contracted with the auditors to prepare the financial statements.

Effect: The County's interim financial records contained material misstatements. Also there is a greater risk that the annual financial statements contain missing disclosures.

Recommendation: We recommend that the County put in place procedures in order to reduce the risk of material adjustments as well as determining if resources would be available to prepare a complete set of financial statements.

Management's Response: The Dodge County Finance Department in the 2 years preceding fiscal year 2022 has not been at full staffing levels, reducing the ability of the department to function at full capacity. The County has just hired a new Finance Director but will be losing a long-term Assistant Finance Director that has been key to the financial management of the County. It is anticipated that at the start of 2024 the department will replace the Assistant Finance Director, bringing the Department back to full capacity.

- **Material Journal Entries:** Dodge County has a decentralized accounting department which often poses a risk regarding consistent accounting application across organizational functions. In the next year consolidation of accountants will be considered by the County Board allowing for a greater oversight of the application of accounting standards on a countywide basis. Additionally, the retiring Assistant Finance Director will be replaced by a staff member that will have an internal audit focus to strengthen reviews of departmental accounting practices along with preparation of audit workpapers and financial reporting. The goal for 2023 will be to have no entries needed by the independent audit firm.
- **Preparation of Financial Statements:** With the Finance Department returning to full staffing levels, Dodge County will start preparing its own financial statements in 2023. This will fulfill the requirement of the independent auditors auditing the work of the County including the comprehensive financial statements.

County of Dodge

Schedule of Findings and Questioned Costs
Year Ended December 31, 2022

Section III - Federal and State Awards Findings and Questioned Costs

Finding 2022-002

Program State ID Number:	395.168
Program Title:	Specialized Transit County Operating Aids
State Grantor:	Wisconsin Department of Transportation
Pass-Through Agency:	Not applicable
Award Number/Year:	Not applicable / 2022

Criteria: The Uniform Guidance and *State Single Audit Guidelines* require that local entities receiving federal and state awards establish and maintain internal control designed to reasonably ensure compliance with laws, regulations, and program compliance requirements. The Uniform Guidance and State Single Audit Guidelines further require auditors to obtain an understanding of the local entity's internal control over federal and state programs. To minimize the risk of errors, internal controls should be in place for all program compliance requirements, including the preparation and submission of annual and quarterly reports, which should be reviewed and approved by a responsible party other than the original preparer before they are submitted to the granting agency.

Condition/Context: Two of the four quarterly reports selected for testing did not have documentation to support that a review of the report was completed by someone separate from the preparer prior to submission. The sample was not statistically valid.

Cause: The County's current process does not require a documented review of the report prior to submission.

Effect: Reports could be submitted that contain errors.

Questioned Costs: None noted.

Recommendation: We recommend that the County implements a standardized process to specify who will prepare the reports, who will review and submit the reports, and how this process will be properly documented.

Management's Response: The County will begin documenting who reviewed the report by signing off on the report or approval via email. Also, keeping a spreadsheet with who reviews and who submits and the dates of each.

County of Dodge

Schedule of Findings and Questioned Costs
Year Ended December 31, 2022

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 non-compliance, non-material 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 Agriculture, Trade, and Consumer Protection

_____ yes X no

Department of Safety and Professional Services

_____ yes X no

Department of Natural Resources

_____ yes X no

Department of Transportation

 X yes _____ no

Department of Health Services

_____ yes X no

Department of Children and Families

_____ yes X no

Department of Justice

_____ yes X no

Department of Military Affairs

_____ yes X no

Department of Administration

_____ yes X no

Department of Veterans Affairs

_____ yes X 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

September 27, 2023