

IOWA COUNTY, WISCONSIN
ADDITIONAL REPORTS AND SCHEDULES
REQUIRED BY THE UNIFORM GUIDANCE AND
THE STATE SINGLE AUDIT GUIDELINES
FOR THE YEAR ENDED DECEMBER 31, 2016

IOWA COUNTY, WISCONSIN
ADDITIONAL REPORTS AND SCHEDULES
REQUIRED BY THE UNIFORM GUIDANCE AND
THE STATE SINGLE AUDIT GUIDELINES

FOR THE YEAR ENDED DECEMBER 31, 2016

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Certified Public Accountants

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INDEPENDENT AUDITOR'S 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*

The County Board of Supervisors
Iowa County
Dodgeville, Wisconsin

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Iowa County, Wisconsin, as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise Iowa County, Wisconsin's basic financial statements, and have issued our report thereon dated July 31, 2017.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item #2016-001 that we consider to be a significant deficiency.

Compliance and Other Matters

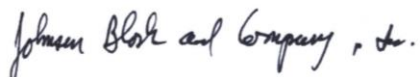
As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect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

Iowa County, Wisconsin's Response to Findings

Iowa County, Wisconsin's response to the findings identified in our audit is 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 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.



Johnson Block and Company, Inc.
Mineral Point, Wisconsin
July 31, 2017



Certified Public Accountants

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND STATE PROGRAM; INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND THE STATE SINGLE AUDIT GUIDELINES AND REPORT ON SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS

To the County Board of Supervisors
Iowa County, Wisconsin
Dodgeville, Wisconsin

Report on Compliance for Each Major Federal and State Program

We have audited Iowa County, Wisconsin's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the *State Single Audit Guidelines*, issued by the Wisconsin Department of Administration that could have a direct and material effect on each of Iowa County, Wisconsin's major federal and state programs for the year ended December 31, 2016. The County's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its federal and state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Iowa County, Wisconsin's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the *State Single Audit Guidelines*, issued by the Wisconsin Department of Administration. Those standards, the Uniform Guidance and the State Single Audit Guidelines require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and state program. However, our audit does not provide a legal determination of Iowa County, Wisconsin's compliance with those requirements.

Opinion on Each Major Federal and State Program

In our opinion, Iowa County, Wisconsin, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended December 31, 2016.

Report on Internal Control Over Compliance

Management of Iowa County, Wisconsin is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the requirements that could have a direct and material effect on each major federal or state program to determine type of the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program and to test and report on internal control over compliance in accordance with the Uniform Guidance and the State Single Audit Guidelines, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Iowa County's internal control over compliance.

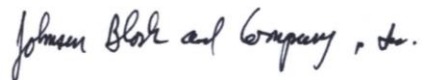
A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and the State Single Audit Guidelines, issued by the Wisconsin Department of Administration. Accordingly, this report is not suitable for any other purpose.

Report on Schedules of Expenditures of Federal and State Awards Required by the Uniform Guidance and the State Single Audit Guidelines, issued by the Wisconsin Department of Administration

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of Iowa County, Wisconsin as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise Iowa County, Wisconsin's basic financial statements. We issued our report thereon dated July 31, 2017, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedules of expenditures of federal and state awards are presented for purposes of additional analysis as required by the Uniform Guidance and the State Single Audit Guidelines, issued by the Wisconsin Department of Administration, and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedules of expenditures of federal and state awards are fairly stated in all material respects in relation to the financial statements as a whole.



Johnson Block and Company, Inc.
Mineral Point, Wisconsin
September 27, 2017

Iowa County, Wisconsin
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2016

| Federal Agency/ Pass-Through Agency/ Program Title | Federal CFDA Number | Wisconsin Pass Through Number CARS/CORe Line | Project | (Accrued) Deferred Beginning Balance | Cash Received | Accrued (Deferred) Ending Balance | Revenues | Expenditures |
|---|---------------------------|---|---------|---|--|---|---|---|
| U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | | | | | | |
| Temporary Assistance for Needy Families <i>Passed Through State of Wisconsin:</i> <i>Department of Health Services</i> <i>Department of Children and Families</i> | 93.558 | 561 3561 | | \$ | \$ 9,320 25,665 | \$ 9,320 25,665 | \$ 9,320 25,665 | \$ 9,320 25,665 |
| Total - Temporary Assistance for Needy Families | 93.558 | | | | 34,985 | | 34,985 | 34,985 |
| Foster Care - Title IV-E <i>Passed Through State of Wisconsin:</i> <i>Department of Corrections</i> <i>Department of Children and Families</i> | 93.658 | | 410.313 | | 25 115,970 | 25 115,970 | 25 115,970 | 25 115,970 |
| | | 3411, 3413, 3561, 3681 | | | | | | |
| Total - Foster Care - Title IV-E | 93.658 | | | | 115,995 | | 115,995 | 115,995 |
| Child Welfare Services - State Grants <i>Passed Through State of Wisconsin:</i> <i>Department of Corrections</i> <i>Department of Children and Families</i> | 93.645 | | 410.313 | | 14 1,381 | 14 1,381 | 14 1,381 | 14 1,381 |
| | | 3411, 3413 | | | | | | |
| Total - Child Welfare Services - State Grants | 93.645 | | | | 1,395 | | 1,395 | 1,395 |
| Medical Assistance Program <i>Passed Through State of Wisconsin:</i> <i>Department of Health Services</i> <i>Department of Health Services</i> <i>Department of Health Services Wisconsin Medicaid Cost Reporting (WIMCR)</i> <i>Department of Health Services through Rock County</i> <i>Wisconsin Physicians Services</i> <i>Greater Wisconsin Agency on Aging Resources, Inc.</i> | 93.778 | 878 159320 Not available 277, 284 872 560021, 560029 | | | 521 7,383 176,180 8,688 14,013 | 521 7,383 250 250 8,688 14,013 | 521 7,383 250 250 8,688 14,013 | 521 7,383 250 250 8,688 14,013 |
| Total - Medical Assistance Program | 93.778 | | | | 206,785 | 250 | 207,035 | 207,035 |
| <i>Passed Through State of Wisconsin - Department of Health Services</i> Public Health Emergency Preparedness | 93.069 | 155015, 155050 | | (8,194) | 33,526 | 12,006 | 37,338 | 37,338 |
| Public Health Emergency Preparedness Aligned Cooperative Agreements | 93.074 | 11111 | | | 12,744 | | 12,744 | 12,744 |
| Immunization Grants | 93.268 | 155020 | | | 7,566 | | 7,566 | 7,566 |
| Social Services Block Grant | 93.667 | 561 | | | 17,563 | | 17,563 | 17,563 |
| Block Grants to Community Mental Health Services - State Grant | 93.958 | 515 | | | 9,468 | | 9,468 | 9,468 |
| Block Grants for Prevention and Treatment of Substance Abuse | 93.959 | 515 | | | 1,290 | | 1,290 | 1,290 |
| <i>Passed Through Rock County, Wisconsin</i> State Children's Insurance Program | 93.767 | 277, 284 | | | 13,342 | | 13,342 | 13,342 |
| <i>Passed Through State of Wisconsin - Department of Administration:</i> Low-Income Home Energy Assistance | 93.568 | | 100-155 | (1,745) | 25,823 | 2,755 | 26,833 | 26,833 |

Iowa County, Wisconsin
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2016

| Federal Agency/ Pass-Through Agency/ Program Title | Federal CFDA Number | Wisconsin Pass Through Number CARS/CORe Line | Project | (Accrued) Deferred Beginning Balance | Cash Received | Accrued (Deferred) Ending Balance | Revenues | Expenditures |
|--|---------------------------|--|---------|---|------------------|--|----------------|----------------|
| U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES, CONTINUED | | | | | | | | |
| <i>Resources, Inc.:</i> | | | | | | | | |
| Special Programs for the Aging Title III-B | 93.044 | 560340 | | | 27,724 | | 27,724 | 27,724 |
| Total - Aging Cluster | | | | | 27,724 | | 27,724 | 27,724 |
| Title III-E National Family Caregiver Support Program | 93.052 | 560520 | | (6,259) | 12,952 | 3,384 | 10,077 | 10,077 |
| Title III-D Preventive Health | 93.043 | 560510 | | (1,157) | 3,210 | | 2,053 | 2,053 |
| Centers for Medicare and Medicaid Services Research, Demonstrations, etc. | 93.324 | 560432 | | (930) | 8,847 | 1,940 | 9,857 | 9,857 |
| <i>Passed Through State of Wisconsin - Department of Children and Families</i> | | | | | | | | |
| Child Support Program | 93.563 | 7477, 7482, 7506, 7614, 7903 | | (36,992) | 138,327 | 33,039 | 134,374 | 134,374 |
| Promoting Safe and Stable Families | 93.556 | 3306 | | | 38,069 | | 38,069 | 38,069 |
| Chafee Education and Training Vouchers Program (ETV) | 93.599 | 3398 | | | 142 | | 142 | 142 |
| Child Care Administration | 93.596 | 831, 840, 852, 856 | | | 21,930 | | 21,930 | 21,930 |
| Youth Independent Living | 93.674 | 3360 | | | 656 | | 656 | 656 |
| TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | | (55,277) | 732,339 | 53,374 | 730,436 | 730,436 |
| U.S. DEPARTMENT OF AGRICULTURE | | | | | | | | |
| <i>Passed Through State of Wisconsin:</i> | | | | | | | | |
| <i>Department of Health Services through Rock County</i> | | | | | | | | |
| State Administrative Matching Grants for Supplemental Nutrition Assistance | 10.561 | 277, 284 | | | 101,853 | | 101,853 | 101,853 |
| TOTAL U.S. DEPARTMENT OF AGRICULTURE | | | | | 101,853 | | 101,853 | 101,853 |
| U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT | | | | | | | | |
| <i>Passed Through State of Wisconsin - Department of Administration</i> | | | | | | | | |
| Community Development Block Grant - Emergency Assistance Program | 14.228 | | 14-01 | (181,995) | 181,995 | | | |
| TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT | | | | (181,995) | 181,995 | | | |
| U.S. DEPARTMENT OF JUSTICE | | | | | | | | |
| Bulletproof Vest Partnership Program | 16.607 | | | | | 1,035 | 1,035 | 1,035 |
| <i>Passed Through Grant County</i> | | | | | | | | |
| CEASE Grant Funds passed through Grant County | 16.000 | | 100-241 | | 1,880 | 882 | 2,762 | 2,762 |
| <i>Passed Through State of Wisconsin - Department of Justice</i> | | | | | | | | |
| Edward Byrne Memorial Justice Assistance Grant Program | 16.738 | | 100-251 | (3,522) | 13,275 | 3,742 | 13,495 | 13,495 |
| TOTAL U.S. DEPARTMENT OF JUSTICE | | | | (3,522) | 15,155 | 5,659 | 17,292 | 17,292 |

Iowa County, Wisconsin
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2016

| Federal Agency/ Pass-Through Agency/ Program Title | Federal CFDA Number | Wisconsin Pass Through Number CARS/CORe Line Project | (Accrued) Deferred Beginning Balance | Cash Received | Accrued (Deferred) Ending Balance | Revenues | Expenditures |
|---|---------------------------|---|---|---------------------|--|-------------------|-------------------|
| U.S. DEPARTMENT OF TRANSPORTATION | | | | | | | |
| <i>Passed Through State of Wisconsin - Department of Transportation</i> | | | | | | | |
| Safety Enforcement Grants | 20.600 | 211-185 | (1,918) | 32,760 | | 30,842 | 30,842 |
| Safety Enforcement Grants passed through Dane County | 20.600 | 211-185 | (2,098) | 9,818 | 5,042 | 12,762 | 12,762 |
| Total - Highway Safety Cluster | | | (4,016) | 42,578 | 5,042 | 43,604 | 43,604 |
| TOTAL U.S. DEPARTMENT OF TRANSPORTATION | | | (4,016) | 42,578 | 5,042 | 43,604 | 43,604 |
| U.S. DEPARTMENT OF HOMELAND SECURITY | | | | | | | |
| <i>Passed Through State of Wisconsin - Department of Military Affairs</i> | | | | | | | |
| Emergency Management - Performance Grant | 97.042 | 100-342 | (25,331) | 61,009 | 8,912 | 44,590 | 44,590 |
| TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY | | | (25,331) | 61,009 | 8,912 | 44,590 | 44,590 |
| TOTAL - ALL FEDERAL AWARDS | | | \$ (270,141) | \$ 1,134,929 | \$ 72,987 | \$ 937,775 | \$ 937,775 |

Iowa County, Wisconsin
Schedule of Expenditures of State Awards
For the Year Ended December 31, 2016

| State Agency/ Pass-Through Agency/ Program Title | State Grant/ Pass Through Program Number | (Accrued) Deferred Beginning Balance | Cash Received | Accrued (Deferred) Ending Balance | Revenues | Expenditures |
|--|---|---|------------------|--|----------------|----------------|
| WISCONSIN DEPARTMENT OF ADMINISTRATION | | | | | | |
| Land Information Board - Training Grant | 505.118 | \$ | \$ 1,000 | \$ | \$ 1,000 | \$ 1,000 |
| Land Information Board - Grants-in-Aid | 505.438 | 5,499 | 89,912 | (73,591) | 21,820 | 21,820 |
| Public Benefits Fund | 505.371 | (3,295) | 14,534 | 4,134 | 15,373 | 15,373 |
| TOTAL WISCONSIN DEPARTMENT OF ADMINISTRATION | | 2,204 | 105,446 | (69,457) | 38,193 | 38,193 |
| WISCONSIN DEPARTMENT OF AGRICULTURE | | | | | | |
| County Staff and Support | 115.15 | | 102,744 | | 102,744 | 102,744 |
| Land and Water Resource Management - Plan Implementation | 115.40 | (31,326) | 97,444 | 54,941 | 121,059 | 121,059 |
| TOTAL WISCONSIN DEPARTMENT OF AGRICULTURE | | (31,326) | 200,188 | 54,941 | 223,803 | 223,803 |
| WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES | | | | | | |
| Juvenile Justice Community Intervention Program | 437.3410 | | 2,057 | | 2,057 | 2,057 |
| Juvenile Justice Alcohol or Other Drug Abuse | 437.3411 | | 3,143 | | 3,143 | 3,143 |
| Juvenile Justice Youth Aids | 437.3413 | | 151,776 | | 151,776 | 151,776 |
| Basic County Allocation | 437.3561 | | 163,398 | | 163,398 | 163,398 |
| State/County Match | 437.3681 | | 13,014 | | 13,014 | 13,014 |
| Medicaid Agency Incentives | 437.980 | | 735 | | 735 | 735 |
| Food Stamp Agency Incentive | 437.965 | | 2,413 | | 2,413 | 2,413 |
| Child Support MSL Incentive | 437.7332 | | 6,334 | 759 | 7,093 | 7,093 |
| Child Support Program | 437.7502 | | 22,944 | | 22,944 | 22,944 |
| Child Support Medical Support | 437.7606 | | 1,155 | 77 | 1,232 | 1,232 |
| TOTAL WISCONSIN DEPARTMENT OF CHILDREN AND FAMILIES | | | 366,969 | 836 | 367,805 | 367,805 |
| WISCONSIN DEPARTMENT OF CORRECTIONS | | | | | | |
| Community Yough and Family Aids | 410.313 | | 1,551 | | 1,551 | 1,551 |
| TOTAL WISCONSIN DEPARTMENT OF VETERANS AFFAIRS | | | 1,551 | | 1,551 | 1,551 |
| WISCONSIN DEPARTMENT OF HEALTH SERVICES | | | | | | |
| Basic County Allocation | 435.561 | | 106,071 | | 106,071 | 106,071 |
| Adult Protective Services | 435.312 | | 18,918 | | 18,918 | 18,918 |
| Alzheimers Family Support | 435.381 | | 3,637 | | 3,637 | 3,637 |
| Alzheimers Family Support | 435.515 | | 49,242 | | 49,242 | 49,242 |
| CST Counties 2016 | 435.81038 | | 11,784 | | 11,784 | 11,784 |
| Intensive Supervision Program | 435.81064 | (9,000) | 22,000 | | 13,000 | 13,000 |
| IMMUN-ADULT | 435.155032 | | 300 | | 300 | 300 |
| Maternal & Child Health Service Block Grant | 435.159320 | | 7,383 | | 7,383 | 7,383 |
| Limited Agent Program | 435.124000 | (604) | 8,056 | 1,744 | 9,196 | 9,196 |
| State/County Match | 435.681 | | 14,608 | | 14,608 | 14,608 |
| CLTS PD Other | 435.871 | | 6,193 | | 6,193 | 6,193 |
| CLTS PD OTH CWA ADMIN | 435.877 | | 521 | | 521 | 521 |

Iowa County, Wisconsin
Schedule of Expenditures of State Awards
For the Year Ended December 31, 2016

| State Agency/ Pass-Through Agency/ Program Title | State Grant/ Pass Through Program Number | (Accrued) Deferred Beginning Balance | Cash Received | Accrued (Deferred) Ending Balance | Revenues | Expenditures |
|--|---|---|---------------------|--|---------------------|---------------------|
| <i>Passed Through Rock County</i> | | | | | | |
| IMAA State Share | 435.283 | | 91,712 | | 91,712 | 91,712 |
| IMAA Federal Share | 435.284 | | 1,605 | | 1,605 | 1,605 |
| IMAA State Share ACA | 435.276 | | 11,283 | | 11,283 | 11,283 |
| IMAA Federal Share ACA | 435.277 | | 77 | | 77 | 77 |
| <i>Passed Through Greater Wisconsin Agency on Aging Resources Inc.</i> | | | | | | |
| State Benefit Specialist | 435.560024 | | 10,738 | | 10,738 | 10,738 |
| State Benefit Specialist | 435.560025 | | 17,477 | | 17,477 | 17,477 |
| Senior Community Services | 435.560330 | | 4,111 | 1,440 | 5,551 | 5,551 |
| State Pharmaceutical Assistance Program | 435.560327 | | 3,275 | | 3,275 | 3,275 |
| Elder Abuse Direct Services | 435.560490 | (5,219) | 13,785 | 1,334 | 9,900 | 9,900 |
| TOTAL WISCONSIN DEPARTMENT OF HEALTH SERVICES | | (14,823) | 402,776 | 4,518 | 392,471 | 392,471 |
| WISCONSIN DEPARTMENT OF JUSTICE | | | | | | |
| Drug Crimes Enforcement Grant | 455.225 | | 9,338 | | 9,338 | 9,338 |
| Alt Prosecutions Alcohol Drugs Grant | 455.271 | (41,122) | 89,254 | 12,512 | 60,644 | 60,644 |
| Victim & Witness Assistance Program | 455.539 | (17,439) | 32,023 | 17,439 | 32,023 | 32,023 |
| TOTAL WISCONSIN DEPARTMENT OF JUSTICE | | (58,561) | 130,615 | 29,951 | 102,005 | 102,005 |
| WISCONSIN DEPARTMENT OF MILITARY AFFAIRS | | | | | | |
| EPCRA Emergency Planning Grant | 465.337 | (5,964) | 8,116 | 1,977 | 4,129 | 4,129 |
| Emergency Response Equipment Grant | 465.308 | | 8,144 | 534 | 8,678 | 8,678 |
| TOTAL WISCONSIN DEPARTMENT OF MILITARY AFFAIRS | | (5,964) | 16,260 | 2,511 | 12,807 | 12,807 |
| WISCONSIN DEPARTMENT OF NATURAL RESOURCES | | | | | | |
| Wildlife Damage Claims | 370.553 | (6,367) | 21,880 | 3,747 | 19,260 | 19,260 |
| County Conservation Aids | 370.563 | | 1,334 | | 1,334 | 1,334 |
| Boat Landing-Lake Access Grant | 370.573 | | | 1,323 | 1,323 | 1,323 |
| Snowmobile Aids | 370.574 | (27,719) | 27,234 | 27,850 | 27,365 | 27,365 |
| TOTAL WISCONSIN DEPARTMENT OF NATURAL RESOURCES | | (34,086) | 50,448 | 32,920 | 49,282 | 49,282 |
| WISCONSIN DEPARTMENT OF TRANSPORTATION | | | | | | |
| Specialized Transportation Assistance Program - Elderly and Handicapped Aids for Counties | 395.101 | 24,450 | 68,844 | (24,450) | 68,844 | 68,844 |
| TOTAL WISCONSIN DEPARTMENT OF TRANSPORTATION | | 24,450 | 68,844 | (24,450) | 68,844 | 68,844 |
| WISCONSIN DEPARTMENT OF VETERANS AFFAIRS | | | | | | |
| County Veterans Service Office | 485.001 | (3,398) | 10,000 | | 6,602 | 6,602 |
| TOTAL WISCONSIN DEPARTMENT OF VETERANS AFFAIRS | | (3,398) | 10,000 | | 6,602 | 6,602 |
| TOTAL - ALL STATE AWARDS | | \$ (121,504) | \$ 1,353,097 | \$ 31,770 | \$ 1,263,363 | \$ 1,263,363 |

Iowa County, Wisconsin
Notes to the Schedules of Expenditures of
Federal and State Awards
For the Year Ended December 31, 2016

1. The accompanying schedules of expenditures of federal and state awards includes the federal and state grant activity of Iowa County, Wisconsin and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance and the State Single Audit Guidelines. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the financial statements.
2. Title XIX Medical Assistance payments to Iowa County for the year ended December 31, 2016 are not included in the Schedule of Expenditures of Federal Awards.
3. The Iowa County Fair Association is considered a separate entity. Therefore, state aid and related expenditures of the Fair Association are not reflected in this schedule.
4. Matching costs for State program #395.101 for the year ended December 31, 2016 was \$52,136.
5. In-kind expenditures for Title III totaled \$1,806 and are not reflected in the expenditure totals.
6. The following programs, listed as federal awards, were considered major state programs:

| | Expenditures |
|-----------------------------------|--------------|
| Income Maintenance Administration | \$ 291,375 |
| Basic County Allocation | 132,055 |
| Child Support | 134,374 |

7. Expenditures for child support are comprised of the following:

| | Expenditures |
|---|--------------|
| Direct Costs | \$ 102,570 |
| GPR/PR Funding Allocation | 22,944 |
| MSL Incentive | 7,093 |
| Medical Support | 1,232 |
| Qualifying Non-IV-D Activities | 363 |
| Performance Incentives | 34,808 |
| Fees | (2,835) |
| Parent Locator Services | (532) |
| Totals per Schedules of Expenditures of Federal and State Awards | \$ 165,643 |

8. Iowa County does not use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance. A central services cost allocation plan is prepared by an independent organization and used to allocate indirect costs to grant programs.

Iowa County, Wisconsin
 Schedule of Findings and Questioned Cost (Continued)
 For the Year Ended December 31, 2016

Section I – Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued: Unmodified

Internal control over financial reporting:

- Material Weakness(es) identified? _____ Yes X No
- Significant deficiency (ies) identified that are not considered to be material weaknesses? X Yes _____ None Reported
- Noncompliance material to financial statements noted? _____ Yes X No

Federal Awards

Internal Control over major programs:

- Material Weakness(es) identified? _____ Yes X No
- Significant deficiency (ies) identified that are not considered to be material weaknesses? _____ Yes X None Reported

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

Any audit findings disclosed that are required to be reported in accordance with section 2 CFD section 200.516(a)? _____ Yes X No

Identification of major programs:

| <u>CFDA Number(s)</u> | <u>Name of Federal Program or Cluster</u> |
|-----------------------|---|
| 93.778 | Medicaid |
| 93.563 | Child Support Program |

Dollar Threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee? X Yes _____ No

State Awards

Internal Control over major programs:

- Material Weakness(es) identified? _____ Yes X No
- Significant deficiency (ies) identified that are not considered to be material weaknesses? _____ Yes X None Reported

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

Any audit findings disclosed that are required to be reported in accordance with the State of Wisconsin Single Audit Guidelines _____ Yes X No

Management Letter Issued? X Yes _____ No

Iowa County, Wisconsin
 Schedule of Findings and Questioned Cost (Continued)
 For the Year Ended December 31, 2016

Section I – Summary of Auditor’s Results (Continued)

Identification of major programs:

| State Number | Name of Program |
|------------------|-----------------------------------|
| 115.15 | County Staff and Support |
| 435.561/437.3561 | Basic County Allocation |
| 435.283/435.284 | Income Maintenance Administration |
| 437.7502 | Child Support Program |

Dollar threshold to distinguish between type A and type B programs: \$250,000

Section II - Financial Statement Findings

Finding #2016-001- Preparation of Financial Statements (Prior Year Finding)

- Condition: The County’s staff does not prepare the financial statements and accompanying notes.
- Criteria: Internal controls over preparation of the financial statements, including note disclosures, should be in place to provide reasonable assurance that a misstatement in the financial statements would be prevented or detected.
- Cause: The County does not prepare the financial statements and related notes.
- Effect: Because management relies on the auditor to assist with the preparation of the financial statements, the County’s system of internal control may not prevent, detect, or correct misstatements in the financial statements.
- Recommendation: The County remains informed about its responsibility for the financial statements and assign a person with suitable skills to review and accept responsibility for the financial statements.
- Response: The auditors prepare the financial statements but we review and accept the statements prior to them being issued. We prepare financial reports that are reviewed by management and the County Administrative Services Committee on a monthly basis. Any concerns or questions are addressed throughout the year. A request has been made for additional finance staff to address this issue.

Section III – Federal Award Findings and Questioned Costs

None

Section IV – State Award Findings and Questioned Costs

None

STATUS OF PRIOR YEAR
FINDINGS AND QUESTIONED COSTS

Iowa County, Wisconsin
Summary Schedule of Prior Audit Findings
For the Year Ended December 31, 2016

#2015-001 – This is still a finding. See finding #2016-001.