

**CHIPPEWA COUNTY, WISCONSIN**  
**FEDERAL AND STATE SINGLE AUDIT REPORTS**  
**YEAR ENDED DECEMBER 31, 2015**

**CHIPPEWA COUNTY, WISCONSIN  
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**CHIPPEWA COUNTY, WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED DECEMBER 31, 2015**

Federal Grantor Agency/Program	Federal CFDA #	Pass-Through Entity	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Accrued (Deferred) Reimbursements 1/1/15	Prior Years Adjustments	Federal Expenditures	Grant Reimburse- ments	(Deferred) Reimbursements 12/31/15
<b>Department of Agriculture</b>									
Conservation Reserve Enhancement Program: 1/11/02-1/31/13, extended	10.069	WI DATCP	ARM-LWR-280	\$ -	\$ -	\$ -	\$ 3,117	\$ 3,117	\$ -
Special Supplemental Nutrition Assistance Program for Women, Infants and Children	10.557	WI DHS	CARS 154710	-	15,411	-	261,550	276,092	869
State Matching Grant for Food Stamp Program	10.561								
Incentives Food Stamp Agency		WI DCF	CORe 965	-	167	-	2,423	2,460	130
Income Maintenance Contract		WI DHS	CARS 230, 231, 233, 235	-	3,209	-	9,444	12,653	-
Nutritional Ed Grant		WI DHS	CARS 154661	-	1,513	-	29,251	23,079	7,685
Income Maintenance Contract		WI DHS / GRIM	CARS 283, 284	-	96,406	-	280,883	289,557	87,732
Total 10.561				-	101,295	-	322,001	327,749	95,547
Total Department of Agriculture				-	116,706	-	586,668	606,958	96,416
<b>Department of Housing and Urban Development</b>									
Community Development Block Grant:	14.228	(X)							
Public Facilities Grant		WI DOA	PF FY13-21436	-	6,000	-	-	6,000	-
Regional Housing Grant		WI DOA	H 12-13-07	-	1,013	-	1,263,418	1,181,522	82,909
Total Department of Housing and Urban Development				-	7,013	-	1,263,418	1,187,522	82,909
<b>Department of Justice</b>									
Juvenile Justice and Delinquency Prevention 7/1/14-6/30/15	16.540	WI OJA	2011/2012-JF-19X-10739	-	2,104	-	19,412	21,516	-
Bulletproof Vest Partnership Program	16.607	Direct	1121-0235	-	13,530	-	859	14,389	-
Edward Byrne Memorial Justice Assistance: 1/1/15-12/31/15	16.738	WI OJA	2011/2012-DJ-02X-11034	-	-	-	76,000	47,890	28,110
1/1/14-12/31/14		WI OJA	2010/2011-DJ-02-10474	-	24,186	-	-	24,186	-
1/1/15-12/31/15		Eau Claire County	2015 Drug Task Force	-	-	-	5,748	5,748	-
Total 16.738				-	24,186	-	81,748	77,824	28,110
Total Department of Justice				-	39,820	-	102,019	113,729	28,110

(X) = Major Federal Program

**CHIPPEWA COUNTY, WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2015**

Federal Grantor Agency/Program	Federal CFDA #	Pass-Through Entity	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Accrued (Deferred) Reimbursements 1/1/15	Prior Years Adjustments	Federal Expenditures	Grant Reimbursements	(Deferred) Reimbursements 12/31/15
<u>Department of Transportation</u>									
Highway Planning and Construction Cluster:									
Highway Planning and Construction:									
	20.205								
CTHS "B"		WI DOT	#8913-06-71	\$ -	\$ 2,559	\$ 3,642	\$ -	\$ 6,201	\$ -
CTHS "N"		WI DOT	#8917-06-73	-	48,040	485	-	48,525	-
CTHS "F"		WI DOT	#8907-00-70	-	189,239	(27,938)	-	157,585	3,716
CTHS "X"		WI DOT	#8919-03-70	-	3,808	-	-	-	3,808
HRRR		WI DOT	#1000-08-58	-	262,651	-	25,373	-	288,024
CTHS "T"		WI DOT	#1420	-	306,350	-	192,692	-	499,042
Stillson Creek		WI DOT	#7864-08-73	-	-	4,786	-	4,786	-
CTHS "X" Bridge		WI DOT	#7861-01-74	-	1,987	-	-	-	1,987
Total 20.205				-	814,634	(19,025)	218,065	217,097	796,577
National Recreational Trails Grant:	20.219								
10/6/14-6/30/15		WI DNR	RTA-669-09	-	-	-	3,757	-	3,757
Total Highway Planning and Construction Cluster				-	814,634	(19,025)	221,822	217,097	800,334
State and Community Highway Safety	20.600								
10/1/15-9/30/16		WI DOT	#0956-00-05	-	-	-	1,220	1,050	170
Interagency Hazardous Materials Training and Planning:	20.703								
10/1/14-9/30/15		WI DMA	2014-HMEP-02-10521	-	-	-	8,093	8,093	-
Total Department of Transportation				-	814,634	(19,025)	231,135	226,240	800,504
<u>Environmental Protection Agency</u>									
Targeted Runoff Management:	66.460								
1/1/12-12/31/15		WI DNR	TRC - LC19-09000-12	-	27,474	(5)	29,653	40,478	16,644
<u>Department of Education</u>									
Grants for Infants and Toddlers	84.181	WI DHS	CARS 550	-	-	-	43,870	12,551	31,319
<u>Department of Health and Human Services</u>									
Preventive Health - Title III D	93.043	WI DHS / GWAAR	CARS 560510	-	-	-	4,487	4,487	-
Aging Cluster:									
Supportive Services - Title III B	93.044	WI DHS / GWAAR	CARS 560340	-	21,007	-	59,488	49,307	31,188
Title III-Part C-Nutrition Services:	93.045								
Congregate Nutrition - Title III C-1		WI DHS / GWAAR	CARS 560350	-	-	-	139,433	92,652	46,781
Home Delivered Nutrition - Title III C-2		WI DHS / GWAAR	CARS 560360	-	-	-	40,152	40,152	-
Total 93.045				-	-	-	179,585	132,804	46,781

See Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance

**CHIPPEWA COUNTY, WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2015**

Federal Grantor Agency/Program	Federal CFDA #	Pass-Through Entity	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Accrued (Deferred) Reimbursements 1/1/15	Prior Years Adjustments	Federal Expenditures	Grant Reimburse- ments	Grant (Deferred) Reimbursements 12/31/15
<b>Department of Health and Human Services (Continued)</b>									
Nutrition Services Incentive Program:	93.053								
10/1/15-9/30/16		WI DHS / GWAAR	CARS 560422	\$ -	\$ -	\$ -	\$ 32,299	\$ -	\$ 32,299
10/1/14-9/30/15		WI DHS / GWAAR	CARS 560422	-	35,304	-	2,993	38,119	178
	Total 93.053			-	35,304	-	35,292	38,119	32,477
	Total Aging Cluster			-	56,311	-	274,365	220,230	110,446
National Family Caregivers Support Program	93.052	WI DHS / GWAAR	CARS 560520	-	7,188	-	25,604	12,320	20,472
Public Health Emergency Preparedness:	93.074								
Biot Focus A Planning		WI DHS	CARS 155015	-	22,042	-	51,515	60,732	12,825
Bioterrism Preparedness		WI DHS	CARS 155050, 155190	-	-	-	1,500	1,500	-
PHEP Ebola		WI DHS	CARS 11111	-	-	-	1,631	-	1,631
	Total 93.074			-	22,042	-	54,646	62,232	14,456
Newborn Hearing Screen Outreach	93.251	WI DHS	CARS 115002	-	494	-	29,662	22,313	7,843
Childhood Immunization Grants	93.268	WI DHS	CARS 155020	-	5,139	-	15,824	17,728	3,235
CDC Addressing Asthma from a Public Health Perspective: 9/1/14-8/31/15	93.283	Childrens Health Alliance of WI	FY 2015 Asthma	-	-	-	5,000	5,000	-
State Health Insurance Assistance Program	93.324	WI DHS / GWAAR	CARS 560432	-	-	-	358	358	-
Affordable Care Act	93.517	WI DHS	CARS 560110	-	(6,125)	-	6,125	-	-
Family Preservation and Support Services	93.556	WI DCF	CORe 3306	-	33,045	-	21,550	47,656	6,939
Temporary Assistance for Needy Families:	93.558								
Basic County Allocation		WI DHS	CARS 561	-	-	-	126,835	126,835	-
Basic Children and Families Allocation		WI DCF	CORe 840, 3377, 3380, 3561	-	20,163	-	168,225	166,024	22,364
Income Maintenance Contract		WI DHS / GRIM	CARS 283, 284	-	1,315	-	-	1,315	-
	Total 93.558			-	21,478	-	295,060	294,174	22,364
Family Support Payments to States	93.560	WI DCF	CORe 975	-	9	-	46	55	-
Child Support Enforcement Program (Title IV-D)	93.563	WI DCF	CORe 7332, 7477, 7482, 7506, 7606, 7613, 7903	-	139,288	-	630,605	611,654	158,239
Low-Income Home Energy Assistance:	93.568								
10/1/15-9/30/16		WI DOA	AD1296173.09	-	-	-	14,610	3,083	11,527
10/1/14-9/30/15		WI DOA	AD1296172.09	-	16,852	-	55,327	72,179	-
	Total 93.568			-	16,852	-	69,937	75,262	11,527

See Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance

**CHIPPEWA COUNTY, WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2015**

<u>Federal Grantor Agency/Program</u>	<u>Federal CFDA #</u>	<u>Pass-Through Entity</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Passed Through to Subrecipients</u>	<u>Accrued (Deferred) Reimbursements 1/1/15</u>	<u>Prior Years Adjustments</u>	<u>Federal Expenditures</u>	<u>Grant Reimburse- ments</u>	<u>(Deferred) Reimbursements 12/31/15</u>
<b>Department of Health and Human Services (Continued)</b>									
Child Care Development	93.596	WI DCF	CORe 831, 852	\$ -	\$ 39,401	\$ -	\$ 125,921	\$ 137,182	\$ 28,140
Child Welfare Services:	93.645								
Basic Children and Families Allocation		WI DCF	CORe 3561	-	8	-	35,707	35,715	-
Community Youth and Family Aids Program		WI DOC	CY 2015 YA	-	343	-	4,981	5,325	(1)
Total 93.645				-	351	-	40,688	41,040	(1)
Foster Care - Title IV-E:	93.658								
Basic Children and Families Allocation		WI DCF	CORe 3324, 3341, 3561	-	5,252	-	251,391	253,671	2,972
Community Youth and Family Aids Program		WI DOC	CY 2015 YA	-	479	-	8,806	9,287	(2)
Total 93.658				-	5,731	-	260,197	262,958	2,970
Social Services Block Grant	93.667								
"Stepping On" Falls Prevention Program 1/1/14-6/30/15		WI DHS / GWAAR	CARS 560106	-	-	2,975	2,025	5,000	-
State Health Insurance Assistance Program: 4/1/14-3/31/15		WI DHS / GWAAR	CARS 560432	-	151	-	124	275	-
Basic County Allocation		WI DHS	CARS 561	-	-	-	233,625	233,625	-
Aging and Disability Resource Center		WI DHS	CARS 560100	-	377	-	1,430	1,450	357
Basic Children and Families Allocation		WI DCF	CORe 3561	-	22	-	97,807	97,829	-
Total 93.667				-	550	2,975	335,011	338,179	357
Chafee Foster Care Independence Program	93.674	WI DCF	CORe 3360	-	1,218	-	18,644	8,842	11,020
State Children's Insurance Program	93.767	WI DHS / GRIM	CARS 283, 284	-	12,610	-	34,720	36,486	10,844
Medicaid Cluster:	93.778** (X)								
State Elderly Benefit Specialist		WI DHS / GWAAR	CARS 560021	-	10,742	-	28,215	24,819	14,138
State Pharmaceutical Assistance Program 7/1/15-6/30/16		WI DHS / GWAAR	CARS 560030, 560029	-	-	-	1,146	-	1,146
7/1/14-6/30/15		WI DHS / GWAAR	CARS 560030, 560029	-	-	-	8,343	8,343	-
Social Services and Community Programs Contract Case Management		WI DHS	CARS 878, 881	-	41,053	-	22,233	63,286	-
Comprehensive Community Services		WI DHS	43070900 MCD	-	21,034	-	27,897	41,580	7,351
Wisconsin Medicaid Cost Reporting Program		WI DHS	100044114	131,905	-	-	779,209	226,307	552,902
Aging and Disability Resource Center		WI DHS	Final 2014, Interim 2015	-	-	-	186,174	186,174	-
Maternal and Child Health Services		WI DHS	CARS 560061, 560081, 560087, 560091	-	210,322	-	384,345	376,988	217,679
IM Outreach		WI DHS	CARS 159320	-	118	-	1,379	1,067	430
Basic Children and Families Allocation		WI DHS	CARS 75	-	10,613	-	15,712	23,014	3,311
Income Maintenance Contract		WI DCF	CORe 980	-	301	-	1,402	1,556	147
Total 93.778		WI DHS / GRIM	CARS 283, 284	-	98,431	-	331,012	326,054	103,389
				131,905	392,614	-	1,787,067	1,279,188	900,493

(X) = Major Federal Program

\*\* = Major State Financial Assistance Program

**CHIPPEWA COUNTY, WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2015**

Federal Grantor Agency/Program	Federal CFDA #	Pass-Through Entity	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Accrued (Deferred) Reimbursements 1/1/15	Prior Years Adjustments	Federal Expenditures	Grant Reimburse- ments	(Deferred) Reimbursements 12/31/15
<b>Department of Health and Human Services (Continued)</b>									
State Health Insurance Assistance Program:	93.779								
4/1/14-3/31/15		WI DHS / GWAAR	CARS 560432	\$ -	\$ 3,148	\$ -	\$ 2,577	\$ 5,725	\$ -
4/1/13-3/31/14		WI DHS / GWAAR	CARS 560432	-	4,093	-	-	4,093	-
Total 93.779				-	7,241	-	2,577	9,818	-
Block Grant for Community Mental Health Services	93.958	WI DHS	CARS 515, 529, 569	-	49,212	-	131,909	151,962	29,159
Block Grant - Prevention and Treatment of Substance Abuse	93.959	WI DHS	CARS 515, 529, 570	-	43,738	-	180,717	201,121	23,334
Preventive Health and Health Service Block Grant	93.991	WI DHS	CARS 159220, 159221	-	875	-	4,898	5,773	-
Maternal and Child Health Services Block Grant	93.994								
Statewide - Performance Based		WI DHS	CARS 159332	-	12,669	-	170,204	177,561	5,312
Consolidated Contract		WI DHS	CARS 159320	-	1,940	-	22,682	17,543	7,079
Total 93.994				-	14,609	-	192,886	195,104	12,391
Total Department of Health and Human Services				131,905	863,871	2,975	4,548,504	4,041,122	1,374,228
<b>Department of Homeland Security</b>									
Emergency Management Performance Grants:	97.042								
10/1/15-9/30/16		WI DMA	FFY-16 EMPG	-	-	-	13,541	-	13,541
10/1/14-9/30/15		WI DMA	FFY-15 EMPG	-	13,533	-	40,633	27,083	27,083
10/1/13-9/30/14		WI DMA	FFY-14 EMPG	-	27,066	5,638	-	32,704	-
Total 97.042				-	40,599	5,638	54,174	59,787	40,624
Homeland Security Training:	97.067								
2/1/14-3/31/15		WI OJA	2013-HSW-04-10347	-	-	-	5,188	5,188	-
Total Department of Homeland Security				-	40,599	5,638	59,362	64,975	40,624
TOTAL FEDERAL AWARDS				\$ 131,905	\$ 1,910,117	\$ (10,417)	6,864,629	\$ 6,293,575	\$ 2,470,754
<b>Claims Paid to Providers Via Third Party Administrator</b>									
Medical Assistance	93.778** (A)(X)						489,656		
<b>TOTAL FEDERAL AWARD EXPENDITURES</b>							<u>\$ 7,354,285</u>		

(X) = Major Federal Program

(A) = See Note 5

\*\* = Major State Financial Assistance Program

**CHIPPEWA COUNTY, WISCONSIN  
SCHEDULE OF STATE FINANCIAL ASSISTANCE  
YEAR ENDED DECEMBER 31, 2015**

<u>State Grantor Agency/ Program Title and Year</u>	<u>State I.D. Number</u>	<u>Accrued (Deferred) Reimbursements 1/1/15</u>	<u>Prior Years Adjustments</u>	<u>Grant Expenditures</u>	<u>Grant Reimburse- ments</u>	<u>Accrued (Deferred) Reimbursements 12/31/15</u>
<u>Department of Agriculture, Trade and Consumer Protection</u>						
Clean Sweep Program:	115.04					
2015		\$ -	\$ -	\$ 7,365	\$ -	\$ 7,365
2014		8,070	-	-	8,070	-
Soil and Water Resource Management: County Staff and Support:	115.15					
2015		-	-	174,181	-	174,181
Land and Water Resource Management Projects:	115.40					
2015		-	-	22,157	22,157	-
2014		10,410	-	-	10,410	-
Total Department of Agriculture, Trade and Consumer Protection		18,480	-	203,703	40,637	181,546
<u>Department of Administration</u>						
Environmental Aids - Private Sewage System: Private Sewage System Grants:	143.110					
2015		-	-	8,372	8,372	-
Total Department of Commerce		-	-	8,372	8,372	-
<u>Department of Natural Resources</u>						
Utility-Terrain Vehicle Aids	370.547					
7/1/15-6/30/15 UTV-16005		-	-	1,500	750	750
7/1/14-6/30/15 UTV-15004		(750)	-	1,500	750	-
Venison Processing	370.549					
2015		-	-	990	-	990
2014		2,143	-	-	2,143	-
Boating Enforcement Aids:	370.550					
2015		-	-	18,091	-	18,091
2014		21,735	-	-	21,735	-
All-Terrain Vehicle Enforcement Aids:	370.551					
5/1/14-4/30/15		-	-	8,887	8,887	-
Snowmobile Enforcement Aids:	370.552					
5/1/14-4/30/15		-	-	6,080	6,080	-

See Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance

**CHIPPEWA COUNTY, WISCONSIN  
SCHEDULE OF STATE FINANCIAL ASSISTANCE (CONTINUED)  
YEAR ENDED DECEMBER 31, 2015**

State Grantor Agency/ Program Title and Year	State I.D. Number	Accrued (Deferred) Reimbursements 1/1/15	Prior Years Adjustments	Grant Expenditures	Grant Reimburse- ments	Accrued (Deferred) Reimbursements 12/31/15
<u>Department of Natural Resources (Continued)</u>						
Wildlife Damage Claims and Abatement:	370.553					
Administration and Abatement:						
2015		\$ -	\$ -	\$ 18,958	\$ 7,741	\$ 11,217
2014		7,937	-	-	7,937	-
Recreational Aids - Fish, Wildlife and Forestry:	370.564					
2015		(8,175)	-	-	1,631	(9,806)
Urban and Community Forestry:	370.572					
Forest Administration Grant:						
2015		-	-	36,934	36,934	-
Sustainable Forestry Grant:						
2015		-	-	18,155	18,155	-
Snowmobile Trails and Areas:	370.574					
7/1/15-6/30/16 #S-4414		-	-	-	45,325	(45,325)
7/1/14-6/30/15 #S-4320		(45,325)	-	90,512	45,187	-
Snowmobile Trails and Areas (Transp. Fd.):	370.575					
7/1/13-6/30/14 #S-4247		22,437	-	-	22,437	-
All-Terrain Vehicle Aids (Transp. Fd.):	370.577					
7/1/15-6/30/16 ATV-3262		-	-	8,004	4,500	3,504
7/1/15-6/30/16 ATV-3334		-	-	1,948	659	1,289
7/1/14-6/30/15 ATV-3127		-	-	9,000	9,000	-
7/1/14-6/30/15 ATV-3230		(659)	-	1,318	659	-
Lakes Management Grants:	370.663					
10/1/13-12/31/14 LPL-1534-14		3,750	-	-	3,750	-
Lakes Management Planning Grant:						
9/1/10-6/30/12 LPT-379-11	370.664	(1,250)	-	-	-	(1,250)
Municipal and County Recycling Grants:	370.670					
2015		-	-	218,237	218,237	-
Motorized Stewardship Grant	370.TA1					
10/23/13-6/30/15 MS14-01		10,509	-	-	10,509	-
Knowles-Nelson Stewardship Program	370.TA1					
5/5/15-6/30/16 SCF3-1031		-	-	34,729	-	34,729
Total Department of Natural Resources		12,352	-	474,843	473,006	14,189

See Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance

**CHIPPEWA COUNTY, WISCONSIN  
SCHEDULE OF STATE FINANCIAL ASSISTANCE (CONTINUED)  
YEAR ENDED DECEMBER 31, 2015**

<u>State Grantor Agency/ Program Title and Year</u>	<u>State I.D. Number</u>	<u>Accrued (Deferred) Reimbursements 1/1/15</u>	<u>Prior Years Adjustments</u>	<u>Grant Expenditures</u>	<u>Grant Reimburse- ments</u>	<u>Accrued (Deferred) Reimbursements 12/31/15</u>
<u>Department of Transportation</u>						
Elderly and Handicapped County Aids:	395.101					
Elderly and Handicapped Transportation:						
2015		\$ (70,264)	\$ -	\$ 153,745	\$ 153,745	\$ (70,264)
Total Department of Transportation		(70,264)	-	153,745	153,745	(70,264)
<u>Department of Corrections</u>						
Capacity Building for Early Intervention:	410.302					
7/1/15-6/30/16		-	-	7,470	-	7,470
7/1/14-6/30/15		9,125	-	9,125	18,250	-
Youth Aids Community:	410.313					
2015		-	-	565,488	565,588	(100)
2014		33,449	-	-	33,449	-
Total Department of Corrections		42,574	-	582,083	617,287	7,370
<u>Department of Health Services</u>						
Medical Assistance Transportation Program:						
FSET Administration GPR/FED Base:	435.231					
2015		-	-	5,218	5,218	-
2014		2,665	-	-	2,665	-
FSET Transportation GPR/FED Base:	435.233					
2015		-	-	276	276	-
2014		208	-	-	208	-
FSET Retention GPR/FED Base:	435.235					
2015		-	-	215	215	-
2014		336	-	-	336	-
Fluoride Supplement Program:	435.151734					
2015		-	-	613	1,621	(1,008)
2014		312	-	-	312	-
WIC Farmers Market Grant:	435.154720					
2015		-	-	2,033	2,033	-
2014		228	-	-	228	-
WIC CSHCN Special Project	435.154790					
2015		-	-	2,150	2,150	-

See Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance

**CHIPPEWA COUNTY, WISCONSIN  
SCHEDULE OF STATE FINANCIAL ASSISTANCE (CONTINUED)  
YEAR ENDED DECEMBER 31, 2015**

State Grantor Agency/ Program Title and Year	State I.D. Number	Accrued (Deferred) Reimbursements 1/1/15	Prior Years Adjustments	Grant Expenditures	Grant Reimburse- ments	Accrued (Deferred) Reimbursements 12/31/15
<u>Department of Health Services (Continued)</u>						
WWWP - GPR:	435.157000					
2015		\$ -	\$ -	\$ 10,439	\$ 10,439	\$ -
2014		10,956	-	-	10,956	-
Consolidated Contract - CHHD LD:	435.157720					
2015		-	-	2,727	3,905	(1,178)
2014		831	-	-	831	-
Maternal and Health Services Block Grant:	435.159320					
2015		-	-	1,379	949	430
2014		118	-	-	118	-
TPCP - Wisconsin WINS:	435.181005					
2015		-	-	3,953	3,416	537
2014		444	-	-	444	-
IM Available Allocation:	435.283**					
Income Maintenance Contract:						
2015		-	-	121,060	121,060	-
IM Available Allocation Federal Share:	435.284**					
Income Maintenance Contract:						
2015		-	-	3,576	2,459	1,117
Community Options Program:	435.367					
2015		-	-	101,918	101,918	-
2014		43,627	-	-	43,627	-
Community Support Program Waiting List:	435.504					
2015		-	-	54,014	54,013	1
2014		1	-	-	1	-
Coordinated Services - CTY	435.515					
2015		-	-	178,121	127,506	50,615
Certified Mental Health Program:	435.517					
2015		-	-	31,703	23,769	7,934
2014		7,934	-	-	7,934	-
Integrated Service Programs for Children with Birth-to-Three Initiative:	435.550					
2015		-	-	42,132	12,053	30,079
Aging and Disability Resource Center: MFP-MH RELOCATION	435.560065**					
2015		-	-	38,293	30,606	7,687
2014		6,629	-	-	6,629	-

\*\* Major State Financial Assistance Program

See Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance

**CHIPPEWA COUNTY, WISCONSIN  
SCHEDULE OF STATE FINANCIAL ASSISTANCE (CONTINUED)  
YEAR ENDED DECEMBER 31, 2015**

State Grantor Agency/ Program Title and Year	State I.D. Number	Accrued (Deferred) Reimbursements 1/1/15	Prior Years Adjustments	Grant Expenditures	Grant Reimburse- ments	Accrued (Deferred) Reimbursements 12/31/15
<b>Department of Health Services (Continued)</b>						
Aging and Disability Resource Center:	435.560100**					
2015		\$ -	\$ -	\$ 407,007	\$ 305,569	\$ 101,438
2014		107,197	-	-	107,197	-
Aging and Disability Resource Center: Adult Protective Services	435.560312**					
2015		-	-	55,548	48,140	7,408
2014		41,661	-	-	41,661	-
Basic County Allocation - State Funded:	435.561**					
2015		-	-	1,367,538	1,367,538	-
Family Support Program:	435.577					
2015		-	-	58,634	52,801	5,833
2014		10,716	-	-	10,716	-
County CST Initiatives	435.591					
2014		3,093	-	-	3,093	-
State Senior Community Services: State/County Match:	435.681**					
2015		-	-	189,656	145,893	43,763
Mobile Crisis Development	435.81073					
2015		-	-	59,766	19,723	40,043
CLTS Other CWA Admin GPR:	435.877**					
2015		-	-	13,030	13,030	-
2014		8,842	-	-	8,842	-
CLTS Autism CWA Admin GPR:	435.880**					
2015		-	-	5,293	5,293	-
2014		8,267	-	-	8,267	-
CLTS PF State Match:	435.882**					
2015		-	-	(890)	(890)	-
2014		(1,739)	-	-	(1,739)	-
CLTS PF BCA Match:	435.883**					
2015		-	-	(310)	(310)	-
2014		524	-	-	524	-
Passed through Area Agency on Aging: "Stepping On" Falls Prevention Program:	435.560106					
1/1/2014-6/30/2015		2,975	(2,975)	-	-	-
Elderly Benefit Specialist Program:	435.560320					
2015		-	-	12,210	5,276	6,934
State Senior Community Services:	435.560330					
2015		-	-	8,288	7,460	828
Congregate Nutrition:	435.560350					
2015		-	-	12,372	8,221	4,151

\*\* Major State Financial Assistance Program  
See Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance

**CHIPPEWA COUNTY, WISCONSIN  
SCHEDULE OF STATE FINANCIAL ASSISTANCE (CONTINUED)  
YEAR ENDED DECEMBER 31, 2015**

<u>State Grantor Agency/ Program Title and Year</u>	<u>State I.D. Number</u>	<u>Accrued (Deferred) Reimbursements 1/1/15</u>	<u>Prior Years Adjustments</u>	<u>Grant Expenditures</u>	<u>Grant Reimburse- ments</u>	<u>Accrued (Deferred) Reimbursements 12/31/15</u>
<u>Department of Health Services (Continued)</u>						
Passed through Area Agency on Aging (Continued):						
Special Programs for the Aging - Title III, Part C:	435.560360					
2015		\$ -	\$ -	\$ 2,824	\$ 2,824	\$ -
Alzheimer's Family Caregiver Support:	435.560381					
2015		-	-	10,146	392	9,754
2014		5,178	-	-	5,178	-
Special Programs for the Aging - Programs for Prevention:	435.560490					
2015		-	-	23,961	23,961	-
Passed through Waupaca County:						
Women's Health-Family Planning and Reproductive Health	435.159327					
5/1/14-12/31/14		2,500	-	-	2,500	-
Total Department of Health Services		263,503	(2,975)	2,824,893	2,769,055	316,366
<u>Department of Children and Families</u>						
AFDC Agency Collections/Incentives	437.238					
2015		-	-	35	35	-
2014		6	-	-	6	-
FS/Medicaid Collections and Incentives	437.267					
2015		-	-	3,825	3,549	276
2014		467	-	-	467	-
CW Adam Walsh Foster/Adoptive Parent Fingerprinting	437.3324					
2015		-	-	74	50	24
Basic Children and Families Allocation	437.3561**					
2015		-	-	353,193	353,193	-
2014		80	-	-	80	-
CW WSACWIS Annual Op Maint Fee	437.3604					
2015		-	-	(7,573)	(7,573)	-
CW Children and Families Allocations	437.3681**					
2015		-	-	62,066	-	62,066
2014		61,282	-	-	61,282	-
Child Support - State Share:	437.7502					
2015		-	-	81,112	81,112	-
Total Department of Children and Families		61,835	-	492,732	492,201	62,366

\*\* Major State Financial Assistance Program  
See Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance

**CHIPPEWA COUNTY, WISCONSIN  
SCHEDULE OF STATE FINANCIAL ASSISTANCE (CONTINUED)  
YEAR ENDED DECEMBER 31, 2015**

<u>State Grantor Agency/ Program Title and Year</u>	<u>State I.D. Number</u>	<u>Accrued (Deferred) Reimbursements 1/1/15</u>	<u>Prior Years Adjustments</u>	<u>Grant Expenditures</u>	<u>Grant Reimburse- ments</u>	<u>Accrued (Deferred) Reimbursements 12/31/15</u>
<u>Department of Justice</u>						
Treatment Alternatives and Diversion:	455.271					
2015		\$ -	\$ -	\$ 91,236	\$ 56,763	\$ 34,473
2014		27,396	-	-	27,396	-
Victim and Witness Assistance Program:	455.532					
2015		-	-	83,278	36,001	47,277
2014		39,755	-	-	39,755	-
Total Department of Justice		<u>67,151</u>	<u>-</u>	<u>174,514</u>	<u>159,915</u>	<u>81,750</u>
<u>Department of Military Affairs</u>						
Emergency Planning Grant Program:						
LEPC Emergency Planning Grant:	465.337					
10/1/15-9/30/16		-	-	4,573	-	4,573
10/1/14-9/30/15		4,650	-	11,290	9,299	6,641
10/1/13-9/30/14		8,846	-	-	8,846	-
Emergency Management:						
HazMat Training Grant	465.363					
3/30/15-4/30/15		-	-	360	360	-
Computer and Hazmat Equipment:	465.367					
2015		-	-	8,160	8,160	-
Total Department of Military Affairs		<u>13,496</u>	<u>-</u>	<u>24,383</u>	<u>26,665</u>	<u>11,214</u>
<u>Department of Administration</u>						
Utility Public Benefits:	505.371					
10/1/15-9/30/16 Contract #AD1296173.09		-	-	30,682	8,773	21,909
10/1/14-9/30/15 Contract #AD1599971.09		13,934	-	31,116	45,050	-
Land Information Board Grants:	505.166					
2015		-	-	20,352	20,352	-
Total Department of Administration		<u>13,934</u>	<u>-</u>	<u>82,150</u>	<u>74,175</u>	<u>21,909</u>
Subtotal State Financial Assistance		<u>\$ 423,061</u>	<u>\$ (2,975)</u>	5,021,418	<u>\$ 4,815,058</u>	<u>\$ 626,446</u>
<u>Claims Paid to Providers Via Third Party Administrator</u>						
Children's Long Term Support	(A) **			<u>351,533</u>		
<b>TOTAL STATE FINANCIAL ASSISTANCE EXPENDITURES</b>				<u><u>\$ 5,372,951</u></u>		

(A) See Note 5

\*\* Major State Financial Assistance Program

See Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance

**CHIPPEWA COUNTY, WISCONSIN  
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS  
AND STATE FINANCIAL ASSISTANCE  
DECEMBER 31, 2015**

**NOTE 1 REPORTING ENTITY**

Chippewa County is governed by a board of supervisors consisting of fifteen elected members.

The financial reporting entity for the County is based upon criteria set forth in generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The financial reporting entity is defined by GASB to consist of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

The basic financial statements of the County consist solely of the primary government. No other organizations were identified for inclusion in the financial reporting entity of the County.

**NOTE 2 BASIS OF PRESENTATION**

The schedules of expenditures of federal awards and state financial assistance have been presented on a basis to reflect the flow of available funds in the individual programs as follows:

**Expenditures** – Expenditures are presented on the modified accrual basis of accounting. Grant expenditures represent the amount of program funds expended during the year.

**Receipts** – Receipts recorded under the Grant Reimbursement category represent actual program funds received by the County during the year.

**Accrued Reimbursement** – Amounts recorded as accrued reimbursements represent the excess of program funds expended over available program funds. Such amounts represent program funds receivable by the County.

**Deferred Reimbursement** – Amounts recorded as deferred reimbursements represent available (unexpended) program funds held by the County.

**CHIPPEWA COUNTY, WISCONSIN  
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS  
AND STATE FINANCIAL ASSISTANCE  
DECEMBER 31, 2015**

**NOTE 3 ADJUSTMENTS TO BEGINNING ACCRUED (DEFERRED) REIMBURSEMENT**

Prior year adjustments included in the schedules of expenditures of federal awards and state financial assistance represent adjustments to the January 1, 2015 accrued (deferred) reimbursement balances of the individual programs based on subsequent funding of the programs in 2015 and/or adjustment of accruals resulting from prior year audit findings.

**NOTE 4 CDBG PROGRAM REVOLVING LOAN FUND**

**Housing Rehabilitation**

The County was awarded Community Development Block Grants (CDBG) in prior years for financing housing rehabilitation loans. Repayments received on the loans are recorded in a separate revolving loan fund by the County and are used to finance similar loans in accordance with the original grant agreements. Transactions of the revolving loan fund for the year ending December 31, 2015 are summarized as follows:

Balance January 1, 2015		\$ 373,459
Grant Revenue		1,263,418
Loan Repayments		326,435
Interest Accrued to Fund		1,316
Loans Made from Fund		(1,256,386)
Administration Paid from Fund		(172,753)
Balance December 31, 2015		\$ 535,489

The above transactions are not included in the schedule of expenditures of federal awards.

**NOTE 5 CLAIMS PAID VIA THIRD PARTY ADMINISTRATOR**

Amounts shown as paid via Third Party Administrator (TPA) are payments made by a TPA for County authorized services. The TPA makes payments directly to service providers, and receives reimbursement for these services directly from the Wisconsin Department of Health Services (DHS). The activity between the TPA and service providers is not recorded in the County's financial accounting system; however, DHS guidance dictates that these transactions are to be included in the Schedules of Expenditures of Federal Awards and State Financial Assistance.

**NOTE 6 INDIRECT COSTS**

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



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**INDEPENDENT AUDITORS' 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  
Chippewa County, Wisconsin

We have audited, in accordance with auditing standards generally accepted in the United States of America and 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 Chippewa County, Wisconsin (County) as of and for the year ended December 31, 2015, 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 18, 2016.

**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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph 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. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified certain deficiencies in internal control that we consider to be material weaknesses.

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 County's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as items 2015-001, 2015-002 and 2015-004 to be material weaknesses.

A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit the attention by those charged with governance. We consider item 2015-003 in the accompanying Schedule of Findings and Questioned Costs to be a significant deficiency.

### **Compliance and Other Matters**

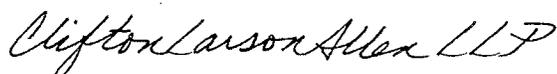
As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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 test disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Chippewa County's Response to Findings**

The County's responses to the findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. The County's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the County'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 County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



**CliftonLarsonAllen LLP**

Eau Claire, Wisconsin  
July 18, 2016

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE, AND REPORT ON THE SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE REQUIRED BY THE UNIFORM GUIDANCE AND STATE SINGLE AUDIT GUIDELINES**

The County Board  
Chippewa County, Wisconsin

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

We have audited Chippewa County, Wisconsin's (County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2015. We have also audited the County's compliance with types of compliance requirements described in the *State Single Audit Guidelines*, issued by the Wisconsin Department of Administration that are applicable to each of its major state programs (including federal programs required to be tested as major state programs) for the same period. The County's major federal programs and major state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with federal and state statutes, regulations, and the terms and conditions of its federal and state awards applicable to its federal and state programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the County's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and the *State Single Audit Guidelines*, issued by the Wisconsin Department of Administration. Those standards, the Uniform Guidance and state 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 on the County's compliance.

### ***Opinion on Each Major Federal and State Program***

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on to each of its major federal and state programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended December 31, 2015.

### **Report on Internal Control over Compliance**

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

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal 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 result of that testing based on the requirements of the Uniform Guidance and *State Single Audit Guidelines*. Accordingly, this report is not suitable for any other purpose.

**Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133 and  
Schedule of State Financial Assistance Required by State Single Audit Guidelines**

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Chippewa County as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise Chippewa County's basic financial statements. We issued our report thereon dated July 18, 2016, 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 awards and schedule of state financial assistance are presented for purposes of additional analysis as required by the Uniform Guidance and State Single Audit Guidelines, respectively, 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 schedule of expenditure of federal awards and schedule of state financial assistance are fairly stated in all material respects in relation to the basic financial statements as a whole.

*CliftonLarsonAllen LLP*

**CliftonLarsonAllen LLP**

Eau Claire, Wisconsin  
July 18, 2016

**CHIPPEWA COUNTY, WISCONSIN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
DECEMBER 31, 2015**

**PART I: SUMMARY OF AUDITOR'S RESULTS**

**Financial Statements**

Type of auditors' report issued:	<u>Unmodified</u>	
Internal control over financial reporting:		
• Material weakness(es) identified?	<u>  X  </u> yes	<u>      </u> no
• Significant deficiency(ies) identified that are not considered to be material weaknesses?	<u>  X  </u> yes	<u>      </u> no
Noncompliance material to financial statements noted?	<u>      </u> yes	<u>  X  </u> no

**Federal Awards**

Internal control over major programs:		
• Material weakness(es) identified?	<u>      </u> yes	<u>  X  </u> no
• Significant deficiency(ies) identified that are not considered to be material weakness(es)?	<u>      </u> yes	<u>  X  </u> no

Type of auditors' report issued on compliance for major programs	<u>Unmodified</u>	
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of the Uniform Guidance?	<u>      </u> yes	<u>  X  </u> no

Identification of major Federal programs:

<b><u>CFDA Number(s)</u></b>	<b><u>Name of Federal Program or Cluster</u></b>
14.228	Community Development Block Grant
93.778	Medical Assistance Program

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

Auditee qualified as low-risk auditee?	<u>      </u> yes	<u>  X  </u> no
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**CHIPPEWA COUNTY, WISCONSIN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
DECEMBER 31, 2015**

**PART I: SUMMARY OF AUDITOR'S RESULTS (CONTINUED)**

**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 weakness(es)? \_\_\_\_\_ yes     X  no

Type of auditors' report issued on compliance for major programs                    Unmodified

Any audit findings disclosed that are required to be reported in accordance with the *State Single Audit Guidelines*? \_\_\_\_\_ yes     X  no

Identification of major State programs:

<b><u>State ID Number(s)</u></b>	<b><u>Name of State Program or Cluster</u></b>
435.283	IM Available Allocation
435.877, 435.880	Children's Long-Term Support CWA Admin
435.882, 435.883	Children's Long-Term Support Match
435.560065	Aging and Disability Resource Center MFP-MH RELOCATION
435.560100	Aging and Disability Resource Center
435.560312	Aging and Disability Resource Center Adult Protective Services
435.561, 437.3561	Basic County Allocation
435.681, 437.3681	Community Services and MH Services - State/County Match

Federal Programs Tested as Major State Programs:

93.778	Medical Assistance Program – Human Services Contract
93.778	Medical Assistance Program – Claims Paid by Third Party Administrator
93.778	Medical Assistance Program – Case Management
93.778	Wisconsin Medicaid Cost Reporting
93.778	Aging and Disability Resource Center

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

Auditee qualified as low-risk auditee? \_\_\_\_\_ yes     X  no

**CHIPPEWA COUNTY, WISCONSIN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
DECEMBER 31, 2015**

**PART II: FINDINGS RELATED TO INTERNAL CONTROL OVER FINANCIAL REPORTING:**

**FINDING: 2015-001 Annual Financial Reporting Under Generally Accepted Accounting Principles (GAAP)**

**Criteria:** It is the County's responsibility to have controls in place to prevent or detect a material misstatement in the annual financial statements, including footnote disclosures.

**Condition:** The County does not have an internal control policy in place over annual financial reporting that would enable management to conclude its annual financial statements and related footnote disclosures are complete and presented in accordance with Generally Accepted Accounting Principles (GAAP).

**Context:** The County has informed us that they do not have an internal control policy in place over the annual financial reporting and that they do not have the necessary staff to prevent or detect a material misstatement in the annual financial statements including footnote disclosures. However, they have reviewed and approved the annual financial statements and the related footnote disclosures.

**Cause:** The County relies on the audit firm to prepare the annual financial statements and related footnote disclosures.

**Effect:** The potential exists that a material misstatement of the annual financial statements could occur and not be prevented or detected by the County's internal controls.

**Recommendation:** The County should continue to evaluate their internal staff to determine if an internal control policy over the annual financial reporting is beneficial.

**CORRECTIVE ACTION PLAN (CAP):**

**Explanation of Disagreement with Audit Findings**

There is no disagreement with the audit finding.

**Actions Planned in Response to Finding:**

The County will continue to rely upon the audit firm to prepare the financial statements and related footnote disclosures and will review and approve these prior to the issuance of the annual financial statements. The Finance Director is the official responsible for ensuring corrective action of the deficiency.

**Planned Completion Date for CAP:**

The CAP is ongoing.

**Plan to Monitor Completion of CAP:**

The County Administrator will be monitoring this corrective action plan.

**CHIPPEWA COUNTY, WISCONSIN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
DECEMBER 31, 2015**

**PART II: FINDINGS RELATED TO INTERNAL CONTROL OVER FINANCIAL REPORTING:  
(CONTINUED)**

**FINDING: 2015-002 Material Audit Adjustments**

- Criteria:** The County should have controls in place to prevent or detect a material misstatement in the financial statements in a timely manner.
- Condition:** The audit firm proposed and the County posted to its general ledger accounts journal entries for correcting certain misstatements.
- Context:** The County has informed us that they will continue to rely upon the audit firm to propose such audit adjustments as are necessary to adjust accounts in accordance with Generally Accepted Accounting Principles (GAAP). Management will review and approve those entries prior to recording them.
- Cause:** The County has not established controls to ensure that all accounts are adjusted to their appropriate year end balances in accordance with GAAP.
- Effect:** The potential exists that financial statements of the County may include inaccurate information not detected or prevented by County staff.
- Recommendation:** The County should continue to evaluate its internal control processes to determine if additional internal control procedures should be implemented to ensure that accounts are adjusted to their appropriate year end balances in accordance with GAAP.

**CORRECTIVE ACTION PLAN (CAP):**

**Explanation of Disagreement with Audit Findings**

There is no disagreement with the audit finding.

**Actions Planned in Response to Finding:**

The County will continue to rely upon the audit firm to propose audit adjustments necessary to adjust accounts in accordance with GAAP. Management will review and approve these entries prior to recording them. The Finance Director is the official responsible for ensuring corrective action of the deficiency.

**Planned Completion Date for CAP:**

The CAP is ongoing.

**Plan to Monitor Completion of CAP:**

The County Administrator will be monitoring this corrective action plan

**CHIPPEWA COUNTY, WISCONSIN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
DECEMBER 31, 2015**

**PART II: FINDINGS RELATED TO INTERNAL CONTROL OVER FINANCIAL REPORTING:  
(CONTINUED)**

**FINDING: 2015-003 Limited Segregation of Duties**

- Criteria:** Generally, a system of internal control contemplates separation of duties such that no individual has responsibility to execute a transaction, have physical access to the related assets, and have responsibility or authority to record the transaction.
- Condition:** In some of the smaller County offices the available staff precludes a proper separation of duties to assure adequate internal control.
- Context:** The limited size of the County's staff in some departments responsible for accounting and financial duties precludes a complete segregation of incompatible duties. The County has informed us that it may not be cost effective to hire the additional personnel required to achieve complete segregation of duties.
- Cause:** The condition is due to limited staff available.
- Effect:** The potential exists that the design of the internal controls over financial reporting could affect the ability of the County to record, process, summarize and report financial data consistently with the assertions of management in the financial statements. In addition, this lack of segregation of duties may result in the county's inability to prevent/detect misappropriation of County assets.
- Recommendation:** The County should continue to evaluate its staffing in order to segregate incompatible duties whenever possible.

**CORRECTIVE ACTION PLAN (CAP):**

**Explanation of Disagreement with Audit Findings**

There is no disagreement with the audit finding.

**Actions Planned in Response to Finding:**

The County continues to work to achieve segregation of duties whenever cost effective. The Finance Director is the official responsible for ensuring corrective action of the deficiency.

**Planned Completion Date for CAP:**

The CAP is ongoing.

**Plan to Monitor Completion of CAP:**

The County Administrator will be monitoring this corrective action plan.

**Compensating Controls and Mitigating Factors:**

The cash disbursements process includes approval of the disbursement by the department head and approval of each voucher and coding by the finance department. The payroll disbursements process includes board approval of all contracts and hourly wage rates, supervisor approval of timesheets, and review of coding by payroll personnel. The receipts process includes pre-numbering, a restrictive endorsement stamp, and a reconciliation of departmental deposits performed by the Treasurer. In addition to the above, each department head and members of administration monitor budget to actual reports on a regular basis in order to identify unusual variances or activities.

**CHIPPEWA COUNTY, WISCONSIN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
DECEMBER 31, 2015**

**PART II: FINDINGS RELATED TO INTERNAL CONTROL OVER FINANCIAL REPORTING:  
(CONTINUED)**

**FINDING: 2015-004 Prior Period Adjustment**

**Criteria:** The County should have controls in place to prevent or detect a misstatement in the financial statements in a timely manner.

**Condition:** A misstatement in the prior year financial statements was identified during the current year.

**Context:** A prior period adjustment to the beginning net position of the County's Farm Land Development fund and the business-type activities in the amount of \$64,001 are reflected in the County's current year financial statements to correct an error recording land held for resale.

**Cause:** The County's controls did not detect or prevent an error in the above calculations.

**Effect:** The 2014 financial statements of the County included inaccurate information not detected or prevented by County staff.

**Recommendation:** The County should continue to evaluate its internal control processes to determine if additional internal control procedures should be implemented to ensure that accounts are adjusted to their appropriate year end balances in accordance with GAAP.

**CORRECTIVE ACTION PLAN (CAP):**

**Explanation of Disagreement with Audit Findings**

There is no disagreement with the audit finding.

**Actions Planned in Response to Finding:**

The County will review and modify the process to record land held for resale in accordance with GAAP. The Finance Director is the official responsible for ensuring corrective action of the deficiency.

**Planned Completion Date for CAP:**

The CAP is ongoing.

**Plan to Monitor Completion of CAP:**

The County Administrator will be monitoring this corrective action plan.

CHIPPEWA COUNTY, WISCONSIN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
DECEMBER 31, 2015

**PART III: FINDINGS RELATED TO MAJOR FEDERAL AWARD PROGRAMS:**

None.

**PART IV: FINDINGS RELATED TO MAJOR STATE FINANCIAL ASSISTANCE PROGRAMS:**

None.

**PART V: FINDINGS RELATED TO STATE GENERAL REQUIREMENTS:**

None.

**PART VI: PRIOR YEAR FINDINGS**

**2014-001**

**SEE CURRENT YEAR FINDING 2015-001.**

**Reason for finding's recurrence:** The County will continue to rely upon the audit firm to prepare the financial statements and related footnote disclosures and will review and approve these prior to the issuance of the annual financial statements. The Finance Director is the official responsible for ensuring corrective action of the deficiency.

**2014-002**

**SEE CURRENT YEAR FINDING 2015-002.**

**Reason for finding's recurrence:** The County will continue to rely upon the audit firm to propose audit adjustments necessary to adjust accounts in accordance with GAAP. Management will review and approve these entries prior to recording them. The Finance Director is the official responsible for ensuring corrective action of the deficiency.

**2014-003**

**SEE CURRENT YEAR FINDING 2015-003.**

**Reason for finding's recurrence:** The County continues to work to achieve segregation of duties whenever cost effective. The Finance Director is the official responsible for ensuring corrective action of the deficiency.