

**CHIPPEWA COUNTY, WISCONSIN**  
**FEDERAL AND STATE SINGLE AUDIT REPORTS**  
**YEAR ENDED DECEMBER 31, 2017**

CHIPPEWA COUNTY, WISCONSIN  
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**CHIPPEWA COUNTY, WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED DECEMBER 31, 2017**

Federal Grantor Agency/Program	Federal CFDA #	Pass-Through Entity	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Accrued (Deferred) Reimbursements 1/1/17	Prior Years Adjustments	Federal Expenditures	Grant Reimbursements	(Deferred) Reimbursements 12/31/17
<b>Department of Agriculture</b>									
Conservation Reserve Enhancement Program: 1/11/02-1/31/13, extended	10.069	WI DATCP	ARM-LWR-280	\$ -	\$ -	\$ -	\$ 642	\$ 642	\$ -
Special Supplemental Nutrition Assistance Program for Women, Infants and Children	10.557	WI DHS	CARS 154710, 154760	-	607	-	268,364	252,421	16,550
State Matching Grant for Food Stamp Program Nutritional Ed Grant	10.561	WI DHS	CARS 154661	-	6,961	-	33,613	31,965	8,609
Income Maintenance Contract		WI DHS / GRIM	CARS 283, 284	-	61,180	-	260,537	226,173	95,544
Total 10.561				-	68,141	-	294,150	258,138	104,153
Total Department of Agriculture				-	68,748	-	563,156	511,201	120,703
<b>Department of Housing and Urban Development</b>									
Community Development Block Grant: Regional Housing Grant	14.228	WI DOA	H 12-13-07, H 14-15-07, EAP 16-06	-	57,939	-	1,128,746	1,054,639	132,046
<b>Department of Justice</b>									
Juvenile Justice and Delinquency Prevention 7/1/14-12/31/15	16.540	WI OJA	2011/2012-JF-19X-10739	-	-	168,249	-	168,249	-
Bulletproof Vest Partnership Program	16.607	Direct		-	2,086	-	3,854	5,940	-
Edward Byrne Memorial Justice Assistance: 1/1/16-12/31/16	16.738	WI OJA	2011/2012-DJ-02X-11034	-	2,681	-	-	2,681	-
Public Safety Partnership and Community Policing Grants	16.710	Eau Claire County	2017 Drug Task Force	-	-	-	11,663	8,730	2,933
Total Department of Justice				-	4,767	168,249	15,517	185,600	2,933

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, 2017**

<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 1/1/17</u>	<u>Prior Years Adjustments</u>	<u>Federal Expenditures</u>	<u>Grant Reimburse- ments</u>	<u>(Deferred) Reimbursements 12/31/17</u>
<u>Department of Transportation</u>									
Highway Planning and Construction Cluster:									
Highway Planning and Construction:	20.205								
CTHS "F"		WI DOT	#8907-00-70	\$ -	\$ 1,915	\$ -	\$ -	\$ 1,915	\$ -
CTHS "X"		WI DOT	#8919-03-70	-	3,808	-	-	-	3,808
HRRR		WI DOT	#1000-08-58	-	4,005	-	-	4,005	-
CTHS "T"		WI DOT	#1420	-	6,442	-	-	6,442	-
Total 20.205				-	16,170	-	-	12,362	3,808
National Recreational Trails Grant:	20.219								
2/14/17-6/30/19		WI DNR	RTP-815-16N	-	-	-	5,184	-	5,184
10/6/15-6/30/18		WI DNR	RTA-75815	-	4,655	-	-	4,655	-
Total 20.219				-	4,655	-	5,184	4,655	5,184
Total Highway Planning and Construction Cluster				-	20,825	-	5,184	17,017	8,992
Commercial Driver's License Program Improvement	20.232								
10/1/16-9/30/17		WI DOT	FG-2017-Chippewa-03882	-	1,000	-	-	1,000	-
State and Community Highway Safety	20.600								
10/1/16-9/30/17		WI DOT	#3950956-40-29	-	-	-	23,466	23,466	-
Interagency Hazardous Materials Training and Planning:	20.703								
10/1/16-9/30/17		WI DMA	2016-HMEP-01-10824	-	-	-	335	335	-
Total Department of Transportation				-	21,825	-	28,985	41,818	8,992
<u>Environmental Protection Agency</u>									
Radon Outreach	66.032								
2016		WI DHS	CARS 150327	-	1,903	-	-	1,903	-
<u>Department of Education</u>									
Grants for Infants and Toddlers	84.181								
		WI DHS	CARS 550	-	39,335	-	50,153	39,335	50,153

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, 2017**

Federal Grantor Agency/Program	Federal CFDA #	Pass-Through Entity	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Accrued (Deferred) Reimbursements 1/1/17	Prior Years Adjustments	Federal Expenditures	Grant Reimburse- ments	(Deferred) Reimbursements 12/31/17
<u>Department of Health and Human Services</u>									
Preventive Health - Title III D	93.043	WI DHS / GWAAR	CARS 560510	\$ -	\$ 4,491	\$ -	\$ 4,457	\$ 8,948	\$ -
Aging Cluster:									
Supportive Services - Title III B	93.044	WI DHS / GWAAR	CARS 560340	-	34,081	-	57,694	91,775	-
Title III-Part C-Nutrition Services:	93.045								
Congregate Nutrition - Title III C-1		WI DHS / GWAAR	CARS 560350	-	-	-	113,355	70,779	42,576
Home Delivered Nutrition - Title III C-2		WI DHS / GWAAR	CARS 560360	-	-	-	39,194	39,194	-
Total 93.045				-	-	-	152,549	109,973	42,576
Nutrition Services Incentive Program:	93.053								
10/1/16-9/30/17		WI DHS / GWAAR	CARS 560422	-	27,066	-	1,807	28,873	-
10/1/15-9/30/16		WI DHS / GWAAR	CARS 560422	-	72	-	-	72	-
Total 93.053				-	27,138	-	1,807	28,945	-
Total Aging Cluster				-	61,219	-	212,050	230,693	42,576
National Family Caregivers Support Program	93.052	WI DHS / GWAAR	CARS 560520	-	11,982	-	25,397	23,590	13,789
Public Health Emergency Preparedness:	93.074								
Biot Focus A Planning		WI DHS	CARS 155015	-	10,835	-	33,362	29,974	14,223
Bioterrorism Preparedness		WI DHS	CARS 155050, 155190	-	-	-	2,000	2,000	-
PHEP Ebola		WI DHS	CARS 11111	-	760	-	10,900	11,660	-
Total 93.074				-	11,595	-	46,262	43,634	14,223
Newborn Hearing Screen Outreach	93.251	WI DHS	CARS 115002	-	5,294	-	33,116	31,839	6,571
Childhood Immunization Grants	93.268	WI DHS	CARS 155020	-	3,082	(497)	17,276	19,860	1
State Health Insurance Assistance Program	93.324	WI DHS / GWAAR	CARS 560432	-	-	-	5,106	5,106	-
Family Preservation and Support Services	93.556	WI DCF	CORe 3306	-	5,000	-	42,827	47,827	-
Temporary Assistance for Needy Families:	93.558								
Basic County Allocation		WI DHS	CARS 561	-	-	-	126,973	126,973	-
Basic Children and Families Allocation		WI DCF	CORe 840, 3377, 3380, 3561	-	30,183	-	173,097	171,210	32,070
Total 93.558				-	30,183	-	300,070	298,183	32,070
Child Support Enforcement Program (Title IV-D)	93.563	WI DCF	CORe 7332, 7477, 7482, 7506, 7606, 7613, 7903	-	165,945	-	594,637	601,690	158,892
Low-Income Home Energy Assistance:	93.568								
10/1/17-9/30/18		WI DOA	AD1599973.09	-	-	-	22,023	16,647	5,376
10/1/16-9/30/17		WI DOA	AD1599972.09	-	18,737	-	46,130	64,867	-
Total 93.568				-	18,737	-	68,153	81,514	5,376
Child Care Development	93.596	WI DCF	CORe 831, 852	-	12,825	-	64,770	56,127	21,468
Child Welfare Services:	93.645								
Basic Children and Families Allocation		WI DCF	CORe 3561	-	-	-	39,755	39,755	-

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, 2017**

Federal Grantor Agency/Program	Federal CFDA #	Pass-Through Entity	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Accrued (Deferred) Reimbursements 1/1/17	Prior Years Adjustments	Federal Expenditures	Grant Reimburse- ments	(Deferred) Reimbursements 12/31/17
<u>Department of Health and Human Services (Continued)</u>									
Foster Care - Title IV-E:	93.658								
Basic Children and Families Allocation		WI DCF	CORe 3324, 3341, 3561	\$ -	\$ -	\$ -	\$ 431,144	\$ 421,218	\$ 9,926
Social Services Block Grant:	93.667								
Basic County Allocation		WI DHS	CARS 561	-	-	-	238,075	238,075	-
Immun - Adult	93.733	WI DHS	CARS 155032	-	-	497	3,933	4,430	-
State Children's Insurance Program	93.767	WI DHS / GRIM	CARS 283, 284	-	8,011	-	34,532	29,879	12,664
Medicaid Cluster:	93.778** (X)								
State Elderly Benefit Specialist		WI DHS / GWAAR	CARS 560021	-	27,902	-	28,215	42,404	13,713
Social Services and Community Programs Contract		WI DHS	CARS 878, 881	-	24,345	-	15,796	24,345	15,796
Human Services Contract:									
CLTS DD Autism Federal		WI DHS	CARS 831	-	9,184	-	30,200	33,793	5,591
CLTS DD Federal Other		WI DHS	CARS 834	-	13,629	-	62,486	64,547	11,568
CLTS MH Autism Federal		WI DHS	CARS 837	-	3,818	-	3,101	6,345	574
CLTS MH Federal Other		WI DHS	CARS 840	-	27,770	-	36,004	57,108	6,666
CLTS PD Federal Other		WI DHS	CARS 846	-	4,962	-	43,743	40,607	8,098
Case Management		WI DHS	43070900 MCD	-	2,377	-	31,167	32,996	548
Comprehensive Community Services		WI DHS	100044114	1,529,632	2,740,391	-	7,367,291	7,355,489	2,752,193
Wisconsin Medicaid Cost Reporting Program		WI DHS	Final 2016, Interim 2017	-	-	-	556,625	556,625	-
Aging and Disability Resource Center		WI DHS	CARS 560061, 560081, 560087, 560091	-	127,868	-	350,531	420,944	57,455
Maternal and Child Health Services		WI DHS	CARS 159320	-	661	-	1,686	2,064	283
IM Outreach		WI DHS	CARS 75	-	5,955	-	20,246	22,847	3,354
Income Maintenance Contract		WI DHS / GRIM	CARS 283, 284	-	97,739	-	355,188	322,674	130,253
<u>Claims Paid to Providers Via Third Party Administrator</u>									
Medical Assistance		(A)(X)		-	-	-	226,237	226,237	-
Total 93.778				1,529,632	3,086,601	-	9,128,516	9,209,025	3,006,092

(X) = Major Federal Program

(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  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2017**

Federal Grantor Agency/Program	Federal CFDA #	Pass-Through Entity	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Accrued (Deferred) Reimbursements 1/1/17	Prior Years Adjustments	Federal Expenditures	Grant Reimburse- ments	(Deferred) Reimbursements 12/31/17
<u>Department of Health and Human Services (Continued)</u>									
Block Grant for Community Mental Health Services	93.958	WI DHS	CARS 512, 569	\$ -	\$ 64,422	\$ -	\$ 49,891	\$ 93,067	\$ 21,246
Block Grant - Prevention and Treatment of Substance Abuse	93.959	WI DHS	CARS 570	-	59,409	-	96,341	155,750	-
Preventive Health and Health Service Block Grant	93.991	WI DHS	CARS 159220, 159221	-	811	-	11,768	8,220	4,359
Maternal and Child Health Services Block Grant	93.994								
Statewide - Performance Based		WI DHS	CARS 159332	-	-	-	179,780	169,740	10,040
Consolidated Contract		WI DHS	CARS 159320	-	10,872	-	27,734	33,958	4,648
Total 93.994				-	10,872	-	207,514	203,698	14,688
Total Department of Health and Human Services				1,529,632	3,560,479	-	11,655,590	11,852,128	3,363,941
<u>Department of Homeland Security</u>									
Emergency Management Performance Grants:	97.042								
10/1/17-9/30/18		WI DMA	FFY-18 EMPG	-	-	-	13,341	-	13,341
10/1/16-9/30/17		WI DMA	FFY-17 EMPG	-	13,523	-	40,635	27,079	27,079
10/1/15-9/30/16		WI DMA	FFY-16 EMPG	-	-	4,586	-	4,586	-
Total 97.042				-	13,523	4,586	53,976	31,665	40,420
Total Department of Homeland Security				-	13,523	4,586	53,976	31,665	40,420
TOTAL FEDERAL AWARDS				<u>\$ 1,529,632</u>	<u>\$ 3,768,519</u>	<u>\$ 172,835</u>	<u>\$ 13,496,123</u>	<u>\$ 13,718,289</u>	<u>\$ 3,719,188</u>

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

**CHIPPEWA COUNTY, WISCONSIN  
SCHEDULE OF STATE FINANCIAL ASSISTANCE  
YEAR ENDED DECEMBER 31, 2017**

<u>State Grantor Agency/ Program Title and Year</u>	<u>State I.D. Number</u>	<u>Accrued (Deferred) Reimbursements 1/1/17</u>	<u>Prior Years Adjustments</u>	<u>Grant Expenditures</u>	<u>Grant Reimburse- ments</u>	<u>Accrued (Deferred) Reimbursements 12/31/17</u>
<u>Department of Agriculture, Trade and Consumer Protection</u>						
Clean Sweep Program:	115.04					
2017		\$ -	\$ -	\$ 10,626	\$ -	\$ 10,626
2016		11,665	-	-	11,665	-
Soil and Water Resource Management:	115.15**					
County Staff and Support:						
2017		-	-	166,072	166,072	-
Land and Water Resource Management Projects:	115.40**					
2017		-	-	9,413	9,413	-
Total Department of Agriculture, Trade and Consumer Protection		11,665	-	186,111	187,150	10,626
<u>Department of Administration</u>						
Environmental Aids - Private Sewage System:	143.110					
Private Sewage System Grants:						
2017		-	-	2,200	2,200	-
<u>Public Service Commission</u>						
Broadband Expansion Grant	155.362					
2017		-	-	110,533	110,533	-
<u>Department of Natural Resources</u>						
Venison Processing	370.549					
2017		-	-	2,455	-	2,455
Boating Enforcement Aids:	370.550					
2017		-	-	34,319	-	34,319
2016		23,591	-	-	23,591	-
All-Terrain Vehicle Enforcement Aids:	370.551					
5/1/16-4/30/17		-	-	22,550	22,550	-
Snowmobile Enforcement Aids:	370.552					
5/1/16-4/30/17		-	-	16,803	16,803	-

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, 2017**

State Grantor Agency/ Program Title and Year	State I.D. Number	Accrued (Deferred) Reimbursements 1/1/17	Prior Years Adjustments	Grant Expenditures	Grant Reimburse- ments	Accrued (Deferred) Reimbursements 12/31/17
<u>Department of Natural Resources (Continued)</u>						
Wildlife Damage Claims and Abatement:	370.553					
Administration and Abatement:						
2017		\$ -	\$ 10,364	\$ 16,083	\$ 12,380	\$ 14,067
2016		3,767	-	-	3,767	-
Recreational Aids - Fish, Wildlife and Forestry:	370.564					
2017		(6,499)	-	1,326	1,624	(6,797)
Urban and Community Forestry:	370.572					
Forest Administration Grant:						
2017		-	-	33,006	33,006	-
Snowmobile Trails and Areas:	370.574/575					
7/1/17-6/30/19 #S-4900		-	-	38,221	39,000	(779)
7/1/17-6/30/18 #S-5017		-	-	12,976	-	12,976
7/1/16-6/30/17 #S-4484		18,950	-	-	-	18,950
7/1/16-6/30/17 #S-4717		(45,325)	-	146,382	73,001	28,056
All-Terrain Vehicle Aids:	370.577					
7/1/17-6/30/18 ATV-3606		-	-	2,500	-	2,500
7/1/16-6/30/17 ATV-3406		2,500	-	8,000	10,500	-
7/1/16-6/30/17 ATV-3487T		-	-	1,941	1,941	-
2/4/16-6/30/17 ATV-3382		(239,117)	-	13,219	-	(225,898)
Lakes Management Planning Grant:						
9/1/10-12/31/15 LPT-379-11	370.664	3,750	-	-	3,750	-
Municipal and County Recycling Grants:	370.670					
2017		-	-	217,966	217,966	-
Motorized Stewardship Grant	370.TA1					
2/3/16-6/30/17 MS-1603		11,600	9,520	-	-	21,120
Total Department of Natural Resources		(226,783)	19,884	567,747	459,879	(99,031)
<u>Department of Transportation</u>						
Elderly and Handicapped County Aids:	395.101**					
Elderly and Handicapped Transportation:						
2017		(70,264)	(754)	141,251	159,961	(89,728)

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, 2017**

<u>State Grantor Agency/ Program Title and Year</u>	<u>State I.D. Number</u>	<u>Accrued (Deferred) Reimbursements 1/1/17</u>	<u>Prior Years Adjustments</u>	<u>Grant Expenditures</u>	<u>Grant Reimburse- ments</u>	<u>Accrued (Deferred) Reimbursements 12/31/17</u>
<b>Department of Health Services</b>						
Fluoride Supplement Program:	435.151734					
2017		\$ -	\$ -	\$ 2,040	\$ 1,351	\$ 689
2016		51	-	-	51	-
WIC Farmers Market Grant:	435.154720					
2017		-	-	2,033	2,033	-
2016		1,080	-	-	1,080	-
WIC CSHCN Special Project	435.154790					
2017		-	-	1,700	1,700	-
Consolidated Contract - CHHD LD:	435.157720					
2017		-	-	6,963	6,963	-
Maternal and Health Services Block Grant:	435.159320					
2017		-	-	1,686	1,403	283
2016		661	-	-	661	-
TPCP - Wisconsin WINS:	435.181005					
2017		-	-	5,110	2,894	2,216
2016		1,537	-	-	1,537	-
IM Available Allocation:	435.283					
Income Maintenance Contract:						
2017		-	-	79,499	79,499	-
IM Available Allocation Federal Share:	435.284					
Income Maintenance Contract:						
2017		-	-	7,498	2,624	4,874
2016		2,125	-	-	2,125	-
Kinship Care Base Benefit:	435.377					
2017		-	-	107,862	84,205	23,657
2016		60,079	-	-	60,079	-
Coordinated Services - CTY	435.515					
2017		-	-	178,146	65,225	112,921
2016		62,188	-	-	62,188	-
Certified Mental Health Program:	435.517					
2017		-	-	135,032	101,277	33,755
2016		33,755	-	-	33,755	-
Integrated Service Programs for Children with Birth-to-Three Initiative:	435.550					
2017		-	-	48,264	-	48,264
2016		37,853	-	-	37,853	-

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, 2017**

<u>State Grantor Agency/ Program Title and Year</u>	<u>State I.D. Number</u>	<u>Accrued (Deferred) Reimbursements 1/1/17</u>	<u>Prior Years Adjustments</u>	<u>Grant Expenditures</u>	<u>Grant Reimburse- ments</u>	<u>Accrued (Deferred) Reimbursements 12/31/17</u>
<u>Department of Health Services (Continued)</u>						
Aging and Disability Resource Center: MFP-MH RELOCATION	435.560065					
2017		\$ -	\$ -	\$ 10,712	\$ 6,168	\$ 4,544
2016		(4,947)	-	-	(4,947)	-
Aging and Disability Resource Center:	435.5601					
2017		-	-	419,231	336,212	83,019
2016		35,787	-	-	35,787	-
Aging and Disability Resource Center: Adult Protective Services	435.560312					
2017		-	-	55,548	55,548	-
Basic County Allocation - State Funded:	435.561**					
2017		-	-	1,360,130	1,360,130	-
2016		79,179	-	-	79,179	-
State Senior Community Services: State/County Match:	435.681**					
2017		-	-	56,353	113,464	(57,111)
2016		136,640	-	-	136,640	-
Mobile Crisis Development	435.81073					
2016		54,193	-	-	54,193	-
CLTS DD Non-Federal:	435.832**					
2017		-	-	21,380	17,421	3,959
2016		6,513	-	-	6,513	-
CLTS MH Non-Federal:	435.835**					
2017		-	-	2,195	1,789	406
2016		2,707	-	-	2,707	-
CLTS DD Non-Federal Other:	435.838**					
2017		-	-	44,237	36,047	8,190
2016		9,665	-	-	9,665	-
CLTS MH Non-Federal Other:	435.841**					
2017		-	-	25,489	20,770	4,719
2016		19,691	-	-	19,691	-
CLTS PD Non-Federal Other:	435.847**					
2017		-	-	30,968	25,234	5,734
2016		3,518	-	-	3,518	-
CLTS Other CWA Admin GPR:	435.877**					
2017		-	-	12,316	-	12,316
2016		13,911	-	-	13,911	-
CLTS Autism CWA Admin GPR:	435.880**					
2017		-	-	3,482	-	3,482
2016		6,649	-	-	6,649	-
CLTS Autism CWA Admin Fed:	435.881**					
2016		1,195	-	-	1,195	-

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, 2017**

State Grantor Agency/ Program Title and Year	State I.D. Number	Accrued (Deferred) Reimbursements 1/1/17	Prior Years Adjustments	Grant Expenditures	Grant Reimburse- ments	Accrued (Deferred) Reimbursements 12/31/17
<u>Department of Health Services (Continued)</u>						
Passed through Area Agency on Aging:						
Elderly Benefit Specialist Program:	435.560024					
2017		\$ -	\$ -	\$ 28,215	\$ 14,502	\$ 13,713
2016		27,902	-	-	27,902	-
Elderly Benefit Specialist Program:	435.560320					
2016		(27,902)	-	-	(27,902)	-
Elderly Benefit Specialist Program:	435.560327					
2017		-	-	6,065	6,065	-
State Senior Community Services:	435.560330					
2017		-	-	8,288	7,110	1,178
Congregate Nutrition:	435.560350					
2017		-	-	41,608	25,980	15,628
Special Programs for the Aging - Title III, Part C:	435.560360					
2017		-	-	4,307	4,307	-
Alzheimer's Family Caregiver Support:	435.560381					
2017		-	-	28,309	15,135	13,174
2016		16,352	-	-	16,352	-
Special Programs for the Aging - Programs for Prevention:	435.560490					
2017		-	-	23,961	23,961	-
Total Department of Health Services		580,382	-	2,758,627	2,999,399	339,610
<u>Department of Children and Families</u>						
JJ AODA	437.3411					
2017		-	-	12,686	2,529	10,157
JJ Youth Aids	437.3413**					
2017		-	-	490,712	490,712	-
Basic Children and Families Allocation	437.3561**					
2017		-	-	377,367	377,367	-
CW Children and Families Allocations	437.3681**					
2017		-	-	30,513	30,513	-
CW WiSACWIS Annual Operation Maintenance Fee	437.3935					
2017		-	-	(7,573)	(7,573)	-
PDS Partnership Fees	437.3940					
2017		-	-	(2,856)	(2,856)	-
Child Support - Medical Support Liability (MSL) Incentive	437.7332					
2017		-	-	33,729	30,559	3,170
2016		3,574	-	-	3,574	-
Child Support - State Share:	437.7502					
2017		-	-	82,363	82,363	-

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, 2017**

State Grantor Agency/ Program Title and Year	State I.D. Number	Accrued (Deferred) Reimbursements 1/1/17	Prior Years Adjustments	Grant Expenditures	Grant Reimburse- ments	Accrued (Deferred) Reimbursements 12/31/17
<b>Department of Children and Families (Continued)</b>						
Child Support - Medical Support GPR 2017	437.7606	\$ -	\$ -	\$ 3,686	\$ 3,686	\$ -
Food Stamp Agency Incentives 2017	437.9650	-	-	5,995	4,632	1,363
2016		361	-	-	361	-
AFDC Agency Incentives 2017	437.9750	-	-	126	96	30
2016		15	-	-	15	-
Medicaid Agency incentives 2017	437.9800	-	-	9,212	8,741	471
2016		338	-	-	338	-
Total Department of Children and Families		<u>4,288</u>	<u>-</u>	<u>1,035,960</u>	<u>1,025,057</u>	<u>15,191</u>
<b>Department of Justice</b>						
Treatment Alternatives and Diversion: 2017	455.271	-	-	112,245	70,569	41,676
2016		27,797	-	-	27,797	-
Victim and Witness Assistance Program: 2017	455.532	-	-	84,097	43,236	40,861
2016		46,710	-	-	46,710	-
Total Department of Justice		<u>74,507</u>	<u>-</u>	<u>196,342</u>	<u>188,312</u>	<u>82,537</u>
<b>Department of Military Affairs</b>						
Emergency Planning Grant Program: LEPC Emergency Planning Grant: 10/1/17-9/30/18	465.337	-	-	4,474	-	4,474
10/1/16-9/30/17		4,550	-	13,653	9,101	9,102
Emergency Management: Computer and Hazmat Equipment: 2017	465.367	-	-	8,996	8,194	802
Total Department of Military Affairs		<u>4,550</u>	<u>-</u>	<u>27,123</u>	<u>17,295</u>	<u>14,378</u>
<b>Department of Administration</b>						
Utility Public Benefits: 10/1/17-9/30/18 Contract #AD1599973.09	505.371	-	-	21,100	11,671	9,429
10/1/16-9/30/17 Contract #AD1599972.09		11,418	1,900	25,185	38,503	-
Land Information Board Grants: 2017	505.166	-	-	36,912	36,912	-
2016		25,000	-	-	25,000	-
Total Department of Administration		<u>36,418</u>	<u>1,900</u>	<u>83,197</u>	<u>112,086</u>	<u>9,429</u>
Subtotal State Financial Assistance		<u>\$ 414,763</u>	<u>\$ 21,030</u>	5,109,091	<u>\$ 5,261,872</u>	<u>\$ 283,012</u>
Claims Paid to Providers Via Third Party Administrator Children's Long Term Support	(A) **			160,163		
<b>TOTAL STATE FINANCIAL ASSISTANCE EXPENDITURES</b>				<u>\$ 5,269,254</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, 2017**

**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, 2017**

**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, 2017 accrued (deferred) reimbursement balances of the individual programs based on subsequent funding of the programs in 2017 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, 2017 are summarized as follows:

Balance January 1, 2017		\$ 187,141
Grant Revenue		1,024,607
Loan Repayments		403,488
Interest Accrued to Fund		4,072
Loans Made from Fund		(1,209,830)
Administration Paid from Fund		(183,766)
Balance December 31, 2017		\$ 225,712

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.

**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, 2017, 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 23, 2018.

**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 and significant deficiencies.

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 deficiency described in the accompanying Schedule of Findings and Questioned Costs as item 2017-001 to be a 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 2017-002 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 23, 2018

**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, 2017. 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, 2017.

### **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 Uniform Guidance 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, 2017, and the related notes to the financial statements, which collectively comprise Chippewa County's basic financial statements. We issued our report thereon dated July 23, 2018, 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**

Eau Claire, Wisconsin  
July 23, 2018

**CHIPPEWA COUNTY, WISCONSIN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
DECEMBER 31, 2017**

**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>
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93.778	Medical Assistance Program
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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, 2017**

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

**FINDING: 2017-001 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.

**Views of Responsible Officials and Planned Corrective Actions:** 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.

**CHIPPEWA COUNTY, WISCONSIN**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)**  
**DECEMBER 31, 2017**

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

**FINDING: 2017-002 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.

**Views of Responsible Officials and Planned Corrective Actions:** The County continues to work to achieve segregation of duties whenever cost effective. The Financial Director is the official responsible for ensuring corrective action of the deficiency.

**CHIPPEWA COUNTY, WISCONSIN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
DECEMBER 31, 2017**

**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.