

CHIPPEWA COUNTY, WISCONSIN
FEDERAL AND STATE SINGLE AUDIT REPORTS
YEAR ENDED DECEMBER 31, 2013

**CHIPPEWA COUNTY, WISCONSIN
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YEAR ENDED DECEMBER 31, 2013**

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**CHIPPEWA COUNTY, WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2013**

Federal Grantor Agency/Pass-Through Agency/ Program Title and Year	Federal CFDA #	Accrued (Deferred)		Expenditures		Receipts		Accrued (Deferred) Reimbursements 12/31/13
		Reimbursements 1/1/13	Prior Years Adjustments	Expenditures		Grant Reimburse- ments	Local Share	
				Federal	Local			
Department of Agriculture								
Passed through Wisconsin Department of Agriculture, Trade and Consumer Protection:								
Conservation Reserve Enhancement Program:	10.069							
1/11/02-1/31/13 ARM-LWR-280		\$ -	\$ -	\$ 2,917	\$ -	\$ 2,917	\$ -	\$ -
8/26/10-9/30/11 65-5F48-0-029		4,592	-	-	-	-	-	4,592
Passed through Wisconsin Department of Children and Families:								
State Matching Grant for Food Stamp Program:	10.561 (X)							
2013		-	-	225	-	227	-	(2)
Passed through Wisconsin Department of Health Services:								
Special Supplemental Nutrition Assistance Program for Women, Infants and Children:								
2013	10.557	-	-	260,372	-	253,871	-	6,501
2012		11,109	-	-	-	11,109	-	-
State Matching Grant for Nutrition Assistance Program:	10.561 (X)							
Income Maintenance Contract:								
2013		-	-	58,926	-	46,208	-	12,718
2012		2,248	-	-	-	2,248	-	-
Nutritional Ed Grant:								
2013		-	-	16,845	-	16,599	-	246
WIC Farmers Market Grant	10.572							
2012		17	-	-	-	17	-	-
Passed through Great Rivers Income Maintenance Consortium:								
State Matching Grant for Nutrition Assistance Program:	10.561 (X)							
Income Maintenance Contract:								
2013		-	-	274,277	117,472	135,476	117,472	138,801
2012		71,780	-	-	-	71,780	-	-
Total Department of Agriculture		89,746	-	613,562	117,472	540,452	117,472	162,856
Department of Housing and Urban Development								
Passed through Wisconsin Department of Administration:								
Community Development Block Grant:	14.228 (X)							
2013 PF FY13-21436		-	-	405,960	-	405,960	-	-
2013 H 12-13-07		-	-	29,341	-	-	-	29,341
Total Department of Housing and Urban Development		-	-	435,301	-	405,960	-	29,341

(X) = Major Federal 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, 2013

Federal Grantor Agency/Pass-Through Agency/ Program Title and Year	Federal CFDA #	Accrued (Deferred)		Expenditures		Receipts		Accrued (Deferred) Reimbursements 12/31/13	
		Reimbursements 1/1/13	Prior Years Adjustments	Expenditures		Grant Reimburse- ments	Local Share		
				Federal	Local				
<u>Department of Justice</u>									
Direct Grant:									
Bulletproof Vest Partnership Program: 4/1/09-9/30/12	16.607	\$ 1,709	\$ -	\$ 429	\$ 429	\$ 2,138	\$ 429	\$ -	
Passed through Wisconsin Office of Justice Assistance:									
Edward Byrne Memorial Justice Assistance:									
1/1/13-12/31/13	2010/2011-DJ-02-10061	-	-	66,537	-	-	-	66,537	
7/1/12-6/30/13	2009/2010-DJ-06-9823	4,395	-	45,605	-	16,703	-	33,297	
Passed through Eau Claire County:									
Byrne Grant Allocation:									
2013	16.580	-	-	6,027	-	-	-	6,027	
2012		6,252	-	-	-	6,252	-	-	
Total Department of Justice		12,356	-	118,598	429	25,093	429	105,861	
<u>Department of Transportation</u>									
Passed through Wisconsin Department of Transportation:									
Highway Planning and Construction Assistance Projects:									
CTHS "B"	20.205 (A)(X)	#8913-06-71	-	-	473,871	118,468	316,316	118,468	157,555
CTHS "N"		#8917-06-73	-	-	348,208	38,690	-	38,690	348,208
CTHS "F"		#8907-06-70	47,676	-	-	-	47,676	-	-
CTHS "X"		#8919-03-70	367,401	-	-	-	363,593	-	3,808
CTHS "X & J"		#8919-03-74	312,147	-	-	-	312,147	-	-
CTHS "B"		#8913-06-70	162,454	234,856	-	-	397,310	-	-
CTHS "CC"		#8908-03-70	407,511	-	-	-	407,511	-	-
CTHS "E"		#8904-03-71	124,650	-	-	-	124,650	-	-
CTHS "J" Bridge		#7864-00-73	60,238	-	-	-	60,238	-	-
CTHS "X" Bridge		#8319-04-73	106,615	-	-	-	84,517	-	22,098
CTHS "X" Bridge		#7861-01-74	26,855	(124)	-	-	24,744	-	1,987
CTHS "X" Bridge		#7861-01-75	16,985	-	-	-	16,985	-	-
Highway Safety:									
10/1/13-9/30/14	20.600	#0954-31-32	-	-	2,171	-	987	-	1,184
10/1/12-9/30/13		#0952-40-19	-	-	5,326	-	5,326	-	-
10/1/12-9/30/13		#0953-31-10	-	-	15,521	-	15,521	-	-
10/1/12-9/30/13		#0953-25-13	(44)	44	4,849	-	4,849	-	-
Passed through Wisconsin Department of Natural Resources:									
National Recreational Trails Grant:									
9/12/12-6/30/14	20.219 (A)(X)	RTA-563-13	-	-	4,346	6,424	4,346	6,424	-
Passed through Wisconsin Department of Military Affairs:									
Interagency Hazardous Materials Training and Planning:									
10/1/12-9/30/13	20.703		-	-	1,548	-	1,548	-	-
Total Department of Transportation			1,632,488	234,776	855,840	163,582	2,188,264	163,582	534,840

(A) = Highway Planning and Construction Cluster

(X) = Major Federal 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, 2013

Federal Grantor Agency/Pass-Through Agency/ Program Title and Year	Federal CFDA #	Accrued (Deferred) Reimbursements 1/1/13	Prior Years Adjustments	Expenditures		Receipts		Accrued (Deferred) Reimbursements 12/31/13
				Federal	Local	Grant Reimburse- ments	Local Share	
<u>Environmental Protection Agency</u>								
Passed through Wisconsin Department of Health Services:								
Radon Outreach	66.032							
2012		\$ 504	\$ -	\$ -	\$ -	\$ 504	\$ -	\$ -
Total Environmental Protection Agency		504	-	-	-	504	-	-
<u>Department of Education</u>								
Passed through Wisconsin Department of Health Services:								
Grants for Infants and Toddlers:	84.181							
2013		-	-	49,671	-	49,671	-	-
<u>Department of Health and Human Services</u>								
Passed through Area Agency on Aging:								
Preventive Health - Title III D:	93.043							
2013		-	-	4,736	526	4,736	526	-
Supportive Services - Title III B:	93.044 (B)							
2013		-	-	61,273	8,556	25,684	8,556	35,589
2012		10,537	-	-	-	10,537	-	-
Title III-Part C-Nutrition Services:	93.045 (B)							
Congregate Nutrition - Title III C-1:								
2013		-	-	73,451	41,188	66,932	41,188	6,519
2012		2,081	-	-	-	2,081	-	-
Home Delivered Nutrition - Title III C-2:								
2013		-	-	33,900	121,383	33,593	121,383	307
National Family Caregivers Support Program:	93.052							
2013		-	-	26,325	11,328	6,867	11,328	19,458
2012		5,286	-	-	-	5,286	-	-
Nutrition Services Incentive Program:	93.053 (B)							
10/1/13-9/30/14		-	-	32,887	-	20,457	-	12,430
10/1/12-9/30/13		-	-	39,449	-	18,139	-	21,310
Title III-Part C-Nutrition Services:	93.667 (X)							
Congregate Nutrition - Title III C-1:								
2013		-	-	3,521	1,016	2,235	1,016	1,286
2012		120	-	-	-	120	-	-
Home Delivered Nutrition - Title III C-2:								
2013		-	-	4,262	6,249	3,401	6,249	861
Medical Assistance Program:	93.778 (X)							
State Elderly Benefit Specialist								
2013		-	-	13,185	-	-	-	13,185
Title III-Part C-Nutrition Services:	93.779							
Congregate Nutrition - Title III C-1:								
2012		1,775	-	-	-	1,775	-	-
State Health Insurance Assistance Program:	93.779							
4/1/13-3/31/14		-	-	907	-	-	-	907
4/1/12-3/31/13		-	-	6,650	-	6,650	-	-

(B) = Aging Cluster
(X) = Major Federal Program

CHIPPEWA COUNTY, WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2013

Federal Grantor Agency/Pass-Through Agency/ Program Title and Year	Federal CFDA #	Accrued (Deferred)		Expenditures		Receipts		Accrued (Deferred) Reimbursements 12/31/13
		Reimbursements 1/1/13	Prior Years Adjustments	Federal	Local	Grant Reimburse- ments	Local Share	
<u>Department of Health and Human Services (Continued)</u>								
Passed through Wisconsin Department of Health Services:								
Public Health Emergency Preparedness:	93.069							
Biot Focus A Planning:								
2013		\$ -	\$ -	\$ 43,452	\$ 2,850	\$ 44,097	\$ 2,850	\$ (645)
Bioterrorism Preparedness:								
2013		-	-	445	-	445	-	-
Newborn Hearing Screen Outreach:	93.251							
2013		-	-	4,366	-	-	-	4,366
Childhood Immunization Grants:	93.268							
Women, Infants, and Children:								
2013		-	-	15,166	-	9,413	-	5,753
2012		3,478	-	-	-	3,478	-	-
Temporary Assistance for Needy Families:	93.558							
Social Services and Community Programs Contract:								
2013		-	-	133,709	-	133,709	-	-
Social Services Block Grant:	93.667 (X)							
Social Services and Community Programs Contract:								
2013		-	-	2,803	-	1,519	-	1,284
2012		171	-	-	-	171	-	-
Human Services Contract:								
Base Allocation:								
2013		-	-	233,206	-	233,206	-	-
Medical Assistance Program:	93.778 (X)							
Social Services and Community Programs Contract:	**							
2013		-	-	362,652	751,822	251,228	751,822	111,424
2012		(25,625)	-	-	-	(25,625)	-	-
Case Management:	**							
2013		-	-	25,943	-	4,416	-	21,527
2012		9,596	-	-	-	9,596	-	-
Wisconsin Medicaid Cost Reporting Program:	**							
2013		-	-	423,137	-	423,137	-	-
Aging and Disability Resource Center:	**							
2013		-	-	317,474	-	96,720	-	220,754
2012		90,394	-	-	-	90,394	-	-
Maternal and Child Health Services:								
2013		-	-	1,371	-	1,209	-	162
IM Outreach:								
2013		-	-	16,158	3,423	10,807	3,423	5,351

(X) = Major Federal Program

** = 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, 2013

Federal Grantor Agency/Pass-Through Agency/ Program Title and Year	Federal CFDA #	Accrued (Deferred)		Expenditures		Receipts		Accrued (Deferred) Reimbursements 12/31/13
		Reimbursements 1/1/13	Prior Years Adjustments	Federal	Local	Grant Reimburse- ments	Local Share	
<u>Department of Health and Human Services (Continued)</u>								
Passed through Wisconsin Department of Health Services: (Continued)								
Block Grants for Community Mental Health Services:	93.958							
2013		\$ -	\$ -	\$ 241,750	\$ 1,701	\$ 224,013	1,701	\$ 17,737
2012		29,542	-	-	-	29,542	-	-
Block Grants for Prevention and Treatment of Substance Abuse:	93.959							
2013		-	-	166,445	851	158,641	851	7,804
2012		15,545	-	-	-	15,545	-	-
Preventive Health and Health Service Block Grant:	93.991							
2013		-	-	5,065	-	5,065	-	-
Maternal and Child Health Services Block Grant: Statewide - Performance Based:	93.994							
2013		-	-	143,420	-	123,754	-	19,666
2012		4,603	-	-	-	4,603	-	-
Consolidated Contract:								
2013		-	-	22,561	-	19,896	-	2,665
Passed through Wisconsin Department of Children and Families:								
Enhance the Safety of Children Affected by Substance Abuse:	93.087							
2012		4,968	-	-	-	4,968	-	-
Family Preservation and Support Services:	93.556							
2013		-	-	42,827	9,647	12,063	9,647	30,764
Temporary Assistance for Needy Families:	93.558							
2013		-	-	129,085	5,355	113,950	5,355	15,135
2012		4,999	-	-	-	4,999	-	-
Family Support Payments to States								
2013		-	-	(155)	-	(131)	-	(24)
Child Support Enforcement Program (Title IV-D):	93.563							
2013		-	-	602,841	107,755	461,469	107,755	141,372
2012		160,407	-	-	-	160,407	-	-
Child Care Development:	93.596							
Child Care Programs Contract:								
2013		-	-	93,260	-	75,816	-	17,444
2012		(362)	-	-	-	(362)	-	-
Chafee Education and Training Vouchers Program:	93.599							
2013		-	-	414	-	414	-	-
2012		167	-	-	-	167	-	-

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, 2013

Federal Grantor Agency/Pass-Through Agency/ Program Title and Year	Federal CFDA #	Accrued (Deferred)		Expenditures		Receipts		Accrued (Deferred) Reimbursements 12/31/13
		Reimbursements 1/1/13	Prior Years Adjustments	Federal	Local	Grant Reimburse- ments	Local Share	
Department of Health and Human Services (Continued)								
Passed through Wisconsin Department of Children and Families: (Continued)								
Child Welfare Services:	93.645							
Basic Children and Families Allocation								
2013		\$ -	\$ -	\$ 216,727	\$ -	\$ 216,727	\$ -	\$ -
Foster Care-Title IV-E:	93.658							
2013		-	-	35,079	-	35,079	-	-
2012		18	-	-	-	18	-	-
Social Services Block Grant:	93.667 (X)							
Basic Children and Families Allocation								
2013		-	-	95,816	-	95,816	-	-
Child Care Expansion:	93.674							
CW IV-E Youth Independent Living:								
2013		-	-	17,204	7,902	-	7,902	17,204
Medical Assistance	93.778 (X)							
2013		-	-	(3,065)	-	(2,833)	-	(232)
Passed through Wisconsin Department of Administration:								
Low-income Home Energy Assistance:	93.568							
10/1/13-9/30/14 AD1296172.09		-	-	15,344	-	4,994	-	10,350
10/1/12-9/30/13 AD129617.09		26,866	-	25,329	12,223	52,195	12,223	-
Passed through Wisconsin Department of Corrections:								
Child Welfare Services:	93.645							
Non-CARS:								
2013		-	-	6,201	4,465	4,981	4,465	1,220
2012		1,362	-	-	-	1,280	-	82
Foster Care - Title IV-E:	93.658							
Non-CARS:								
2013		-	-	9,302	6,698	7,472	6,698	1,830
2012		2,181	-	-	-	2,050	-	131
CDC Addressing Asthma from a Public Health Perspective:	93.283							
9/1/13-8/31/14		-	-	894	-	-	-	894
9/1/12-8/31/13		739	(174)	3,320	-	3,885	-	-
Passed through Wisconsin Department of Health Services and Great Rivers Income Maintenance Consortium								
Block Grants for Temporary Assistance for Needy Families	93.558							
Income Maintenance Contract:								
2013		-	-	8,864	3,796	4,378	3,796	4,486
2012		2,320	-	-	-	2,320	-	-
State Children's Insurance Program	93.767							
Income Maintenance Contract:								
2013		-	-	51,324	21,982	25,351	21,982	25,973
2012		13,432	-	-	-	13,432	-	-
Medical Assistance	93.778** (X)							
Income Maintenance Contract:								
2013		-	-	380,356	162,905	187,872	162,905	192,484
2012		99,541	-	-	-	99,541	-	-
Total Department of Health and Human Services		464,141	(174)	4,190,636	1,293,621	3,665,790	1,293,621	988,813

(X) = Major Federal 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, 2013

Federal Grantor Agency/Pass-Through Agency/ Program Title and Year	Federal CFDA #	Accrued (Deferred)		Expenditures		Receipts		Accrued (Deferred)
		Reimbursements	Prior Years			Grant	Local	Reimbursements
		1/1/13	Adjustments	Federal	Local	Reimburse- ments	Share	12/31/13
Department of Homeland Security								
Passed through Wisconsin Department of Administration - Office of Justice Assistance:								
Homeland Security Training:	97.067							
10/1/12-6/30/13 2010-HS-05-9884		\$ -	\$ -	\$ 25,000	\$ 5,086	\$ 25,000	\$ 5,086	\$ -
Passed through Wisconsin Department of Military Affairs:								
Emergency Management Performance Grants:	97.042							
10/1/13-9/30/14		-	-	12,934	20,562	-	20,562	12,934
10/1/12-9/30/13		13,297	-	38,441	62,049	25,869	62,049	25,869
10/1/11-9/30/12		26,594	-	4,893	-	31,487	-	-
Pre-Disaster Mitigation Planning:	97.047							
9/30/11-9/30/12 PDMC-PL-05-WI-2010-005		6,456	-	-	-	6,456	-	-
Total Department of Homeland Security		<u>46,347</u>	<u>-</u>	<u>81,268</u>	<u>87,697</u>	<u>88,812</u>	<u>87,697</u>	<u>38,803</u>
TOTAL FEDERAL AWARDS		<u>\$ 2,245,582</u>	<u>\$ 234,602</u>	6,344,876	<u>\$ 1,662,801</u>	<u>\$ 6,964,546</u>	<u>\$ 1,662,801</u>	<u>\$ 1,860,514</u>
Claims Paid to Providers Via Third Party Administrator								
Medical Assistance	93.778** (A)(X)			471,709				
TOTAL FEDERAL AWARD EXPENDITURES				<u>\$ 6,816,585</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, 2013**

State Grantor Agency/ Program Title and Year	State I.D. Number	Accrued (Deferred)		Expenditures	Receipts		Accrued (Deferred) Reimbursements 12/31/13
		Reimbursements 1/1/13	Prior Years Adjustments		Grant Reimburse- ments	Local Share	
<u>Department of Agriculture, Trade and Consumer Protection</u>							
Clean Sweep Program:	115.040						
2013		\$ -	\$ -	\$ 23,452	\$ -	\$ 6,352	\$ 17,100
2012		17,100	-	-	17,100	-	-
Soil and Water Resource Management:	115.15						
County Staff and Support:							
2013		-	-	284,609	147,554	137,055	-
Land and Water Resource Management Projects:	115.40						
2013		-	-	13,851	-	-	13,851
Total Department of Agriculture, Trade and Consumer Protection		<u>17,100</u>	<u>-</u>	<u>321,912</u>	<u>164,654</u>	<u>143,407</u>	<u>30,951</u>
<u>Department of Administration</u>							
Environmental Aids - Private Sewage System:	143.110						
Private Sewage System Grants:							
2/2/12-12/31/13		-	-	13,665	13,260	-	405
<u>Department of Natural Resources</u>							
Utility-Terrain Vehicle Aids	370.547						
7/1/13-6/30/14 UTV-14014.2		-	-	732	732	-	-
Boating Enforcement Aids:	370.550						
2013		-	-	22,762	-	6,202	16,560
2012		17,249	(5,515)	-	11,734	-	-
All-Terrain Vehicle Enforcement Aids:	370.551						
5/1/12-4/30/13		-	-	9,078	8,575	503	-
Snowmobile Enforcement Aids:	370.552						
5/1/12-4/30/13		-	-	8,269	6,442	1,827	-
Wildlife Damage Claims and Abatement:	370.553						
Administration and Abatement:							
2013		-	-	16,696	2,120	-	14,576
2012		8,267	-	-	8,267	-	-
Country Conservation Aides:	370.563						
2/12/08-6/30/13 #CC-8109		24,728	-	-	24,728	-	-
2/6/10-6/30/13 #CC-8157		-	-	4,658	2,329	2,329	-
Recreational Aids - Fish, Wildlife and Forestry:	370.564						
2013		(4,866)	-	22	1,702	-	(6,546)
County Forest Aids:	370.567						
2013		-	-	16,329	16,329	-	-
Urban and Community Forestry:	370.572						
Forest Administration Grant:							
2013		-	-	41,049	41,049	-	-

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, 2013**

State Grantor Agency/ Program Title and Year	State I.D. Number	Accrued (Deferred) Reimbursements 1/1/13	Prior Years Adjustments	Expenditures	Receipts		Accrued (Deferred) Reimbursements 12/31/13
					Grant Reimburse- ments	Local Share	
<u>Department of Natural Resources</u> (Continued)							
Snowmobile Trails and Areas:	370.574						
7/1/13-6/30/14 #S-4247		\$ -	\$ -	\$ -	\$ 45,200	\$ -	\$ (45,200)
7/1/12-6/30/13 #S-4127		-	-	90,400	90,400	-	-
Snowmobile Trails and Areas (Transp. Fd.):	370.575						
7/1/12-6/30/13 #S-4127		-	-	83,455	53,850	-	29,605
All-Terrain Vehicle Aids (Transp. Fd.):	370.577						
7/1/13-6/30/14 ATV-3056		-	-	4,500	4,500	-	-
7/1/12-6/30/13 ATV-2253.1		-	-	9,212	8,843	369	-
Nonpoint Source Grant	370.602						
1/1/12-12/31/14 TRC-LC19-09000-12		3,763	-	28,062	11,249	-	20,576
1/01/11-12/31/13 TRC-LC19-09000-11		-	-	10,388	-	-	10,388
Lakes Management Grants:	370.663						
10/1/13-12/31/14 LPL-1534-14		-	-	-	11,250	-	(11,250)
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						
2013		-	-	245,113	218,252	26,861	-
Knowles-Nelson Stewardship Program	370.TA1						
10/10/12-6/30/14 S-ALDP3-13-1164		-	-	119,824	59,912	59,912	-
Total Department of Natural Resources		47,891	(5,515)	710,549	627,463	98,003	27,459
<u>Department of Transportation</u>							
Elderly and Handicapped County Aids:	395.101						
Elderly and Handicapped Transportation:							
2013		-	-	102,310	144,619	37,691	(80,000)
2012		(80,000)	-	80,000	-	-	-
Total Department of Transportation		(80,000)	-	182,310	144,619	37,691	(80,000)
<u>Department of Corrections</u>							
Capacity Building for Early Intervention:	410.302						
7/1/13-6/30/14		-	-	8,485	-	-	8,485
7/1/12-6/30/13		11,205	-	11,205	22,410	-	-
Youth Aids Community:	410.313						
2013		-	-	1,039,978	485,665	435,353	118,960
2012		132,723	-	-	124,733	-	7,990
Total Department of Corrections		143,928	-	1,059,668	632,808	435,353	135,435

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, 2013**

State Grantor Agency/ Program Title and Year	State I.D. Number	Accrued (Deferred) Reimbursements 1/1/13	Prior Years Adjustments	Expenditures	Receipts		Accrued (Deferred) Reimbursements 12/31/13
					Grant Reimburse- ments	Local Share	
<u>Department of Health Services</u>							
Medical Assistance Transportation Program:							
FSET Administration GPR/FED Base:	435.231						
2013		\$ -	\$ -	\$ 29,667	\$ 19,478	\$ -	\$ 10,189
2012		1,673	-	-	1,673	-	-
FSET Transportation GPR/FED Base:	435.233						
2013		-	-	12,920	8,678	-	4,242
2012		1,574	-	-	1,574	-	-
FSET Retention GPR/FED Base:	435.235						
2013		-	-	1,388	834	-	554
2012		(172)	-	-	(172)	-	-
Fluoride Supplement Program:	435.151734						
2013		-	-	2,040	1,603	-	437
WIC Farmers Market Grant:	435.154720						
2013		-	-	2,033	1,909	-	124
2012		89	-	-	89	-	-
WIC CSHCN Special Project	435.154790						
2013		-	-	3,818	2,500	-	1,318
2012		-	-	-	-	-	-
WWWP - GPR:	435.157000						
2013		-	-	24,207	14,901	-	9,306
2012		6,112	-	-	6,112	-	-
Consolidated Contract - CHHD LD:	435.157720						
2013		-	-	7,747	4,350	51	3,346
2012		2,535	-	-	2,535	-	-
TPCP - Wisconsin WINS:	435.158127						
2013		-	-	2,925	2,121	-	804
2012		787	-	-	787	-	-
Maternal and Health Services Block Grant:	435.159320						
2013		-	-	1,371	1,209	-	162
TPCP - Wisconsin WINS:	435.181005						
2013		-	-	1,430	1,430	-	-

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, 2013**

State Grantor Agency/ Program Title and Year	State I.D. Number	Accrued (Deferred)		Expenditures	Receipts		Accrued (Deferred) Reimbursements 12/31/13
		Reimbursements 1/1/13	Prior Years Adjustments		Grant Reimburse- ments	Local Share	
Department of Health Services (Continued)							
IM Available Allocation:	435.283**						
Income Maintenance Contract:							
2013		\$ -	\$ -	\$ 204,950	\$ 204,950	\$ -	\$ -
Adult Protective Services:	435.312						
2013		-	-	55,548	41,512	-	14,036
Community Options Program:	435.367						
2013		-	-	138,404	63,025	-	75,379
2012		57,948	-	-	57,948	-	-
Community Support Program Waiting List:	435.504						
2013		-	-	54,012	49,512	-	4,500
2012		(1)	-	-	(1)	-	-
Certified Mental Health Program:	435.517						
2013		-	-	31,693	21,129	-	10,564
2012		7,780	-	-	7,780	-	-
Integrated Service Programs for Children with Severe Disabilities:	435.530						
2013		-	-	10,095	8,526	-	1,569
Birth-to-Three Initiative:	435.550						
2013		-	-	48,746	48,746	-	-
Aging and Disability Resource Center: MRP-NH RELOCATE GPR	435.560062**						
2013		-	-	3,000	2,555	-	445
2012		1,250	-	-	1,250	-	-
Aging and Disability Resource Center: MFP-NH RELOC NON MA	435.560063**						
2013		-	-	3,000	3,000	-	-
2012		1,250	-	-	1,250	-	-
Aging and Disability Resource Center: MFP-MH RELOCATION	435.560065**						
2013		-	-	24,958	10,629	-	14,329
2012		3,799	-	-	3,799	-	-
Aging and Disability Resource Center:	435.560100**						
2013		-	-	456,718	247,537	-	209,181
2012		26,489	-	-	26,489	-	-
Basic County Allocation - State Funded:	435.561**						
2013		-	-	1,378,636	1,378,636	-	-
Family Support Program:	435.577						
2013		-	-	55,705	43,827	-	11,878
2012		14,315	-	-	14,315	-	-

** 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, 2013**

State Grantor Agency/ Program Title and Year	State I.D. Number	Accrued (Deferred) Reimbursements 1/1/13	Prior Years Adjustments	Expenditures	Receipts		Accrued (Deferred) Reimbursements 12/31/13
					Grant Reimburse- ments	Local Share	
<u>Department of Health Services (Continued)</u>							
State Senior Community Services:							
State/County Match:	435.681**						
2013		\$ -	\$ -	\$ 1,243,582	\$ 47,896	\$ 1,051,999	\$ 143,687
CLTS CWA Local							
2013		-	-	1,982	-	1,982	-
CLTS DD Non-Federal:	435.832**						
2013		-	-	155,149	19,376	120,570	15,203
2012		1,421	-	-	1,421	-	-
CLTS MH Non-Federal:	435.835**						
2013		-	-	208,645	41,501	151,829	15,315
2012		1,029	-	-	1,029	-	-
CLTS DD Non-Federal Other:	435.838**						
2013		-	-	8,547	2,077	5,404	1,066
2012		5,962	-	-	5,962	-	-
CLTS MH Non-Federal Other:	435.841**						
2013		-	-	324,568	93,883	201,450	29,235
2012		10,453	-	-	10,453	-	-
CLTS PD Non-Federal Other:	435.847**						
2013		-	-	56,655	17,582	33,691	5,382
2012		1,247	-	-	1,247	-	-
Passed through Area Agency on Aging:							
"Stepping On" Falls Prevention Program:	435.560121						
11/1/2012-6/30/2013		-	-	1,998	1,998	-	-
Elderly Benefit Specialist Program:	435.560320						
2013		-	-	32,247	14,483	4,032	13,732
2012		6,045	-	-	6,045	-	-
State Pharmaceutical Assistance Program:	435.560327						
7/1/13-6/30/14		-	-	267	-	-	267
7/1/12-6/30/13		-	-	6,065	6,065	-	-
State Senior Community Services:	435.560330						
2013		-	-	9,212	8,159	924	129
2012		3,592	-	-	3,592	-	-
Congregate Nutrition:	435.560350						
2013		-	-	120,176	70,165	43,177	6,834
2012		3,464	-	-	3,464	-	-

** 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, 2013**

State Grantor Agency/ Program Title and Year	State I.D. Number	Accrued (Deferred) Reimbursements 1/1/13	Prior Years Adjustments	Expenditures	Receipts		Accrued (Deferred) Reimbursements 12/31/13
					Grant Reimburse- ments	Local Share	
<u>Department of Health Services (Continued)</u>							
Passed through Area Agency on Aging (Continued):							
Special Programs for the Aging - Title III, Part C: 2013	435.560360	\$ -	\$ -	\$ 22,624	\$ 4,894	\$ 17,685	\$ 45
Alzheimer's Family Caregiver Support: 2013	435.560381	-	-	18,003	10,885	-	7,118
2012		7,816	-	-	7,816	-	-
Special Programs for the Aging - Programs for Prevention: 2013	435.560490	-	-	23,961	19,247	-	4,714
Passed through Waupaca County:							
Women's Health-Family Planning and Reproductive Health 7/1/13-12/31/13	435.159327	-	-	5,000	-	-	5,000
Total Department of Health Services		166,457	-	4,793,692	2,707,265	1,632,794	620,090
<u>Department of Children and Families</u>							
AFDC Agency Collections/Incentives 2013	437.238	-	-	(122)	(103)	-	(19)
FS/Medicaid Collections and Incentives 2013	437.267	-	-	(2,839)	(2,606)	-	(233)
CW Adam Walsh Foster/Adoptive Parent Fingerprinting 2013	437.3324	-	-	266	266	-	-
2012		48	-	-	48	-	-
Basic Children and Families Allocation 2013	437.3561**	-	-	346,002	346,002	-	-
CW WSACWIS Annual Op Maint Fee 2013	437.3604	-	-	(7,573)	(7,573)	-	-
CW Leadership Initiative 2013	437.3611	-	-	45	45	-	-
2012		(422)	-	-	(422)	-	-
CW Children and Families Allocations 2013	437.3681**	-	-	116,467	-	55,468	60,999
2012		61,334	-	-	61,334	-	-
Child Support - State Share: 2013	437.7502	-	-	54,820	54,820	-	-
Total Department of Children and Families		60,960	-	507,066	451,811	55,468	60,747

** Major State Financial Assistance Program

**CHIPPEWA COUNTY, WISCONSIN
SCHEDULE OF STATE FINANCIAL ASSISTANCE (CONTINUED)
YEAR ENDED DECEMBER 31, 2013**

State Grantor Agency/ Program Title and Year	State I.D. Number	Accrued (Deferred) Reimbursements 1/1/13	Prior Years Adjustments	Expenditures	Receipts		Accrued (Deferred) Reimbursements 12/31/13
					Grant Reimburse- ments	Local Share	
Department of Justice							
Victim and Witness Assistance Program:	455.532						
2013		\$ -	\$ -	\$ 107,595	\$ 17,436	\$ 49,748	\$ 40,411
2012		23,364	-	-	23,364	-	-
Total Department of Justice		23,364	-	107,595	40,800	49,748	40,411
Department of Military Affairs							
Emergency Planning Grant Program:							
LEPC Emergency Planning Grant:	465.337						
10/1/13-9/30/14		-	-	4,423	-	-	4,423
10/1/12-9/30/13		4,196	-	13,911	8,391	1,325	8,391
10/1/11-9/30/12		8,443	-	-	8,443	-	-
Computer and Hazmat Equipment:	465.367						
2013		-	-	12,051	9,272	2,779	-
2012		7,328	(1)	-	7,327	-	-
Total Department of Military Affairs		19,967	(1)	30,385	33,433	4,104	12,814
Department of Administration							
Utility Public Benefits:	505.371**						
10/1/13-9/30/14 Contract #AD1296172.09		-	-	29,260	9,330	-	19,930
10/1/12-9/30/13 Contract #AD129617.09		11,788	-	46,276	39,393	18,671	-
Land Information Board Grants:	505.116						
2013 Training Grant		-	-	300	300	-	-
Total Department of Administration		11,788	-	75,836	49,023	18,671	19,930
Subtotal State Financial Assistance		\$ 411,455	\$ (5,516)	7,802,678	\$ 4,865,136	\$ 2,475,239	\$ 868,242
Claims Paid to Providers Via Third Party Administrator							
Children's Long Term Support	(A)			324,290			
Deduct: Local Share of Expenditures				(2,475,239)			
TOTAL STATE FINANCIAL ASSISTANCE EXPENDITURES				\$ 5,651,729			

** Major State Financial Assistance Program
(A) See Note 5

**CHIPPEWA COUNTY, WISCONSIN
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
DECEMBER 31, 2013**

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 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. Receipts recorded under the Local Share category represent the amounts of local funds used to finance the County's share of program expenditures.

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, 2013**

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, 2013 accrued (deferred) reimbursement balances of the individual programs based on subsequent funding of the programs in 2013 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, 2013 are summarized as follows:

Balance January 1, 2013	\$	284,016
Grant Revenue		29,341
Loan Repayments		206,237
Interest Accrued to Fund		3,672
Loans Made from Fund		(221,741)
Administration Paid from Fund		(65,629)
Balance December 31, 2013	\$	235,896

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 PASS-THROUGH GRANT NUMBERS

Pass-through grant numbers were not assigned by the pass-through agencies.



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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, 2013, 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 15, 2014.

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 2013-001 and 2013-002 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 2013-003 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 15, 2014



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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM, ON INTERNAL CONTROL OVER COMPLIANCE, AND ON THE SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE IN ACCORDANCE WITH OMB CIRCULAR A-133 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 Circular A-133 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, 2013. 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 the requirements of laws, regulations, contracts and grants applicable to its federal and state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of 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; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; and the *State Single Audit Guidelines*, issued by the Wisconsin Department of Administration. Those standards, OMB Circular A-133 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, 2013.

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 OMB Circular A-133 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 OMB Circular A-133 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, the business-type activities, each major fund, and the aggregate remaining fund information of Chippewa County as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise Chippewa County's basic financial statements. We issued our report thereon dated July 15, 2014, 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 OMB Circular A-133 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 15, 2014

**CHIPPEWA COUNTY, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
DECEMBER 31, 2013**

PART I: SUMMARY OF AUDITOR'S RESULTS

Financial Statements

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

Federal Awards

Internal control over major programs:
 • Material weakness(es) identified? yes X no
 • Significant deficiency(ies) identified that are not considered to be material 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 section 510(a) of OMB Circular A-133? yes X no

Identification of major Federal programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
10.561	State Matching Grant for Supplemental Nutrition Assistance Program
14.228	Community Development Block Grant
20.205 and 20.219	Highway Planning and Construction Cluster
93.667	Social Services Block Grant
93.778	Medical Assistance Program

Dollar threshold used to distinguish between type A and type B programs: \$300,000

Auditee qualified as low-risk auditee? yes X no

**CHIPPEWA COUNTY, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
DECEMBER 31, 2013**

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 Unqualified

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:

<u>State ID Number(s)</u>	<u>Name of State Program or Cluster</u>
435.283	IM Available Allocation
435.832	Children's Long-Term Support DD Non-Federal
435.835	Children's Long-Term Support MH Non-Federal
435.838	Children's Long-Term Support DD Non-Federal Other
435.841	Children's Long-Term Support MH Non-Federal Other
435.847	Children's Long-Term Support PD Non-Federal Other
435.560062	Aging and Disability Resource Center MRP-NH RELOCATE GPR
435.560063	Aging and Disability Resource Center MFP-NH RELOC NON MA
435.560065	Aging and Disability Resource Center MFP-MH RELOCATION
435.560100	Aging and Disability Resource Center
435.561	Basic County Allocation
435.681	Community Services and MH Services - State/County Match
437.3561	Basic County Allocation
437.3681	State/County Match
505.371	Utility Public Benefits

Dollar threshold used to distinguish between type A and type B programs: \$100,000

Auditee qualified as low-risk auditee? _____ yes X no

**CHIPPEWA COUNTY, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
DECEMBER 31, 2013**

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

FINDING: 2013-001 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 and expertise 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 and expertise 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, 2013**

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

FINDING: 2013-002 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, 2013**

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

FINDING: 2013-003 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, 2013**

PART III: FINDINGS RELATED TO MAJOR FEDERAL AWARD PROGRAMS:

None.

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

None.