

CHIPPEWA COUNTY, WISCONSIN
FEDERAL AND STATE SINGLE AUDIT REPORTS
YEAR ENDED DECEMBER 31, 2014

**CHIPPEWA COUNTY, WISCONSIN
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**CHIPPEWA COUNTY, WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2014**

Federal Grantor Agency/Pass-Through Agency/ Program Title and Year	Federal CFDA #	Accrued (Deferred)		Expenditures		Receipts		Accrued (Deferred)
		Reimbursements	Prior Years	Federal	Local	Grant	Local	Reimbursements
		1/1/14	Adjustments			Reimburse- ments	Share	12/31/14
<u>Department of Agriculture</u>								
Passed through Wisconsin Department of Agriculture, Trade and Consumer Protection:								
Conservation Reserve Enhancement Program:								
1/11/02-1/31/13, extended	ARM-LWR-280	\$ -	\$ -	\$ 561	\$ -	\$ 561	\$ -	\$ -
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:								
2014		-	-	1,819	-	1,652	-	167
2013		(2)	-	2	-	-	-	-
Passed through Wisconsin Department of Health Services:								
Special Supplemental Nutrition Assistance Program for Women, Infants and Children:								
2014		-	-	272,575	-	257,164	-	15,411
2013		6,501	-	-	-	6,501	-	-
State Matching Grant for Nutrition Assistance Program:								
Income Maintenance Contract:								
2014		-	-	63,130	3,249	59,921	3,249	3,209
2013		12,718	-	-	-	12,718	-	-
Nutritional Ed Grant:								
2014		-	-	24,180	-	22,667	-	1,513
2013		246	-	-	-	246	-	-
Passed through Great Rivers Income Maintenance Consortium:								
State Matching Grant for Nutrition Assistance Program:								
Income Maintenance Contract:								
2014		-	-	354,069	189,524	257,663	189,524	96,406
2013		138,801	-	-	-	138,801	-	-
Total Department of Agriculture		162,856	(4,592)	716,336	192,773	757,894	192,773	116,706
<u>Department of Housing and Urban Development</u>								
Passed through Wisconsin Department of Administration:								
Community Development Block Grant:								
2014	PF FY13-21436	-	-	50,040	-	44,040	-	6,000
2014	H 12-13-07	29,341	-	574,952	3	603,280	3	1,013
Total Department of Housing and Urban Development		29,341	-	624,992	3	647,320	3	7,013

(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, 2014

Federal Grantor Agency/Pass-Through Agency/ Program Title and Year	Federal CFDA #	Accrued (Deferred)		Expenditures		Receipts		Accrued (Deferred) Reimbursements 12/31/14
		Reimbursements 1/1/14	Prior Years Adjustments	Federal	Local	Reimburse- ments	Local Share	
Department of Justice								
Direct Grant:								
Bulletproof Vest Partnership Program: 2014	16.607	\$ -	\$ -	\$ 14,395	\$ 14,395	\$ 865	\$ 14,395	\$ 13,530
Passed through Wisconsin Office of Justice Assistance:								
Juvenile Justice and Delinquency Prevention 7/1/14-6/30/15 2011/2012-JF-19X-10739	16.540	-	-	6,614	-	4,510	-	2,104
Edward Byrne Memorial Justice Assistance:								
1/1/14-12/31/14 2011/2012-DJ-02X-10474	16.738	-	-	76,000	-	51,814	-	24,186
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		33,297	-	-	-	33,297	-	-
Passed through Eau Claire County:								
Byrne Grant Allocation:								
2014	16.580	-	-	6,183	-	6,183	-	-
2013		6,027	-	-	-	6,027	-	-
Total Department of Justice		105,861	-	103,192	14,395	169,233	14,395	39,820
Department of Transportation								
Passed through Wisconsin Department of Transportation:								
Highway Planning and Construction Assistance Projects:								
CTHS "B" #8913-06-71	20.205 (A)(X)	157,555	-	-	-	154,996	-	2,559
CTHS "N" #8917-06-73		348,208	-	-	-	300,168	-	48,040
CTHS "F" #8907-00-70		-	-	189,239	21,027	-	21,027	189,239
CTHS "X" #8919-03-70		3,808	-	-	-	-	-	3,808
HRRR #1000-08-58		-	-	262,651	29,183	-	29,183	262,651
CTHS "T" #1420		-	-	306,350	76,588	-	76,588	306,350
CTHS "X" Bridge #8319-04-73		22,098	-	-	-	22,098	-	-
CTHS "X" Bridge #7861-01-74		1,987	-	-	-	-	-	1,987
Highway Safety:								
10/1/13-9/30/14 #0954-25-10	20.600	-	-	8,084	-	8,084	-	-
10/1/13-9/30/14 #0954-40-20		-	-	4,758	-	4,758	-	-
10/1/13-9/30/14 #0954-31-32		1,184	-	12,620	-	13,804	-	-
Passed through Wisconsin Department of Natural Resources:								
National Recreational Trails Grant:								
9/12/12-6/30/14 RTA-563-13	20.219 (A)(X)	-	-	4,656	8,463	4,656	8,463	-
Total Department of Transportation		534,840	-	788,358	135,261	508,564	135,261	814,634

(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, 2014**

Federal Grantor Agency/Pass-Through Agency/ Program Title and Year	Federal CFDA #	Accrued (Deferred) Reimbursements 1/1/14	Prior Years Adjustments	Expenditures		Receipts		Accrued (Deferred) Reimbursements 12/31/14
				Federal	Local	Grant Reimburse- ments	Local Share	
<u>Environmental Protection Agency</u>								
Passed through Wisconsin Department of Natural Resources:								
Targeted Runoff Management: 1/1/12-12/31/14 TRC - LC19-09000-12	66.460	\$ -	\$ 20,576	\$ 34,065	\$ -	\$ 27,167	\$ -	\$ 27,474
<u>Department of Education</u>								
Passed through Wisconsin Department of Health Services:								
Grants for Infants and Toddlers: 2014	84.181	-	-	49,720	-	49,720	-	-
<u>Department of Health and Human Services</u>								
Passed through Greater Wisconsin Agency on Aging Resources, Inc.:								
Preventive Health - Title III D: 2014	93.043	-	-	4,487	-	4,487	-	-
Supportive Services - Title III B: 2014	93.044 (B)	-	-	63,508	14,460	42,501	14,460	21,007
2013		35,589	-	-	-	35,589	-	-
Title III-Part C-Nutrition Services: Congregate Nutrition - Title III C-1: 2014	93.045 (B)	-	-	78,824	62,311	78,824	62,311	-
2013		6,519	-	-	-	6,519	-	-
Home Delivered Nutrition - Title III C-2: 2014		-	-	38,294	152,145	38,294	152,145	-
2013		307	-	-	-	307	-	-
National Family Caregivers Support Program: 2014	93.052	-	-	23,581	9,000	16,393	9,000	7,188
2013		19,458	-	-	-	19,458	-	-
Nutrition Services Incentive Program: 10/1/14-9/30/15	93.053 (B)	-	-	35,304	-	-	-	35,304
10/1/13-9/30/14		12,430	-	5,222	-	17,652	-	-
10/1/12-9/30/13		21,310	-	-	-	21,310	-	-
Nutrition Services Incentive Program: 10/1/13-9/30/14	93.667	726	-	305	-	1,031	-	-
10/1/12-9/30/13		1,245	-	-	-	1,245	-	-
Title III-Part C-Nutrition Services: 2013	93.667	176	-	-	-	176	-	-
State Health Insurance Assistance Program: 4/1/14-3/31/15	93.667	-	-	151	-	-	-	151
Medical Assistance Program: State Elderly Benefit Specialist 2014	93.778 (X)	-	-	38,704	3,135	27,962	3,135	10,742
2013		13,185	-	-	-	13,185	-	-
State Pharmaceutical Assistance Program 2014		-	-	11,148	-	11,148	-	-
State Health Insurance Assistance Program: 4/1/14-3/31/15	93.779	-	-	3,148	-	-	-	3,148
4/1/13-3/31/14		907	-	4,093	-	907	-	4,093

(B) = Aging 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, 2014**

Federal Grantor Agency/Pass-Through Agency/ Program Title and Year	Federal CFDA #	Accrued (Deferred)		Expenditures		Receipts		Accrued (Deferred) Reimbursements 12/31/14
		Reimbursements 1/1/14	Prior Years Adjustments	Federal	Local	Grant Reimburse- ments	Local Share	
Department of Health and Human Services (Continued)								
Passed through Wisconsin Department of Health Services:								
Public Health Emergency Preparedness:	93.074							
Biot Focus A Planning:								
2014		\$ -	\$ -	\$ 47,628	\$ -	\$ 25,586	\$ -	\$ 22,042
2013		(645)	-	645	-	-	-	-
Newborn Hearing Screen Outreach:	93.251							
2014		-	-	32,446	-	31,952	-	494
2013		4,366	-	-	-	4,366	-	-
Childhood Immunization Grants:	93.268							
Women, Infants, and Children:								
2014		-	-	15,228	-	10,089	-	5,139
2013		5,753	-	-	-	5,753	-	-
National Public Health Improvement Initiative	93.507							
2014		-	-	10,000	-	10,000	-	-
Affordable Care Act - Aging and Disability Resource Center	93.517							
2014		-	-	-	-	6,125	-	(6,125)
Temporary Assistance for Needy Families:	93.558							
Social Services and Community Programs Contract:								
2014		-	-	123,034	-	123,034	-	-
Social Services Block Grant - BCA:	93.667							
2014		-	-	222,566	-	222,566	-	-
Social Services Block Grant - ADRC:	93.667							
2014		-	-	1,430	-	1,053	-	377
2013		1,284	-	-	-	1,284	-	-
Medical Assistance Program:	93.778 (X)							
Social Services and Community Programs Contract:	**							
2014		-	-	45,641	407,148	4,588	407,148	41,053
2013		111,424	-	-	-	111,424	-	-
Case Management:	**							
2014		-	-	34,295	-	13,261	-	21,034
2013		21,527	-	-	-	21,527	-	-
Wisconsin Medicaid Cost Reporting Program:	**							
2014		-	-	237,463	-	237,463	-	-
Aging and Disability Resource Center:	**							
2014		-	-	353,385	-	143,063	-	210,322
2013		220,754	-	-	-	220,754	-	-
Maternal and Child Health Services:								
2014		-	-	1,373	-	1,255	-	118
2013		162	-	-	-	162	-	-
IM Outreach:								
2014		-	-	12,836	10,952	2,223	10,952	10,613
2013		5,351	-	-	-	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, 2014

Federal Grantor Agency/Pass-Through Agency/ Program Title and Year	Federal CFDA #	Accrued (Deferred)		Expenditures		Receipts		Accrued
		Reimbursements 1/1/14	Prior Years Adjustments	Federal	Local	Grant Reimburse- ments	Local Share	Reimbursements 12/31/14
Department of Health and Human Services (Continued)								
Passed through Wisconsin Department of Health Services: (Continued)								
Block Grants for Community Mental Health Services:	93.958							
2014		\$ -	\$ -	\$ 210,652	\$ -	\$ 161,440	-	\$ 49,212
2013		17,737	-	-	-	17,737	-	-
Block Grants for Prevention and Treatment of Substance Abuse:	93.959							
2014		-	-	229,608	-	185,870	-	43,738
2013		7,804	-	-	-	7,804	-	-
Preventive Health and Health Service Block Grant:	93.991							
2014		-	-	3,820	-	2,945	-	875
Maternal and Child Health Services Block Grant:	93.994							
Statewide - Performance Based:								
2014		-	-	148,420	-	135,751	-	12,669
2013		19,666	-	-	-	19,666	-	-
Consolidated Contract:								
2014		-	-	22,587	-	20,647	-	1,940
2013		2,665	-	-	-	2,665	-	-
Passed through Wisconsin Department of Children and Families:								
Family Preservation and Support Services:	93.556							
2014		-	-	42,827	3,158	9,782	3,158	33,045
2013		30,764	-	-	-	30,764	-	-
Temporary Assistance for Needy Families:	93.558							
2014		-	-	134,165	1,724	114,002	1,724	20,163
2013		15,135	-	-	-	15,135	-	-
Family Support Payments to States	93.560							
2014		-	-	72	-	63	-	9
2013		(24)	-	-	-	(24)	-	-
Child Support Enforcement Program (Title IV-D):	93.563 (X)							
2014		-	-	582,701	119,469	443,413	119,469	139,288
2013		141,372	-	-	-	141,372	-	-
Child Care Development:	93.596**							
Child Care Programs Contract:								
2014		-	-	135,690	-	96,289	-	39,401
2013		17,444	-	-	-	17,444	-	-

(X) = Major Federal Program

** = Major State Financial Assistance Program

**CHIPPEWA COUNTY, WISCONSIN
SCHEDULE OF STATE FINANCIAL ASSISTANCE
YEAR ENDED DECEMBER 31, 2014**

Federal Grantor Agency/Pass-Through Agency/ Program Title and Year	Federal CFDA #	Accrued (Deferred)		Expenditures		Receipts		Accrued (Deferred)
		Reimbursements	Prior Years	Federal	Local	Grant	Local	Reimbursements
		1/1/14	Adjustments			Reimburse- ments	Share	12/31/14
<u>Department of Health and Human Services (Continued)</u>								
Passed through Wisconsin Department of Children and Families: (Continued)								
Child Welfare Services:	93.645							
Basic Children and Families Allocation								
2014		\$ -	\$ -	\$ 35,189	\$ -	\$ 35,181	\$ -	\$ 8
Foster Care-Title IV-E:	93.658							
2014		-	-	244,476	-	239,224	-	5,252
Social Services Block Grant:	93.667							
Basic Children and Families Allocation								
2014		-	-	96,387	-	96,365	-	22
Child Care Expansion:	93.674							
CW IV-E Youth Independent Living:								
2014		-	-	1,850	-	632	-	1,218
2013		17,204	-	-	-	17,204	-	-
Medical Assistance	93.778 (X)							
2014		-	-	1,316	-	1,015	-	301
2013		(232)	-	-	-	(232)	-	-
Passed through Wisconsin Department of Administration:								
Low-Income Home Energy Assistance:	93.568							
10/1/14-9/30/15	AD1296173.09	-	-	22,355	-	5,503	-	16,852
10/1/13-9/30/14	AD1296172.09	10,350	-	55,934	-	66,284	-	-
Passed through Wisconsin Department of Corrections:								
Child Welfare Services:	93.645							
Non-CARS:								
2014		-	-	6,023	5,932	5,680	5,932	343
2013		1,302	-	-	-	1,302	-	-
Foster Care - Title IV-E:	93.658							
Non-CARS:								
2014		-	-	8,432	8,305	7,953	8,305	479
2013		1,961	-	-	-	1,961	-	-
Passed through Children's Health Alliance of Wisconsin:								
CDC Addressing Asthma from a Public Health Perspective:	93.283							
9/1/13-8/31/14		894	-	3,956	-	4,850	-	-
9/1/12-8/31/13		-	-	-	-	-	-	-
CYSHCN Medical Home Systems Integration Project	93.994							
2014		-	-	5,000	-	5,000	-	-
Passed through Healthcare Education & Training (HCET)								
Preventive Health Services - Sexually Transmitted Diseases Control	93.977							
2014		-	-	1,000	-	1,000	-	-

(X) = Major Federal 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, 2014**

Federal Grantor Agency/Pass-Through Agency/ Program Title and Year	Federal CFDA #	Accrued	Prior Years Adjustments	Expenditures		Receipts		Accrued
		(Deferred)		Federal	Local	Grant	Local	(Deferred)
		Reimbursements 1/1/14				Reimburse- ments	Share	Reimbursements 12/31/14
<u>Department of Health and Human Services (Continued)</u>								
Passed through Wisconsin Department of Health Services and Great Rivers Income Maintenance Consortium								
Block Grants for Temporary Assistance for Needy Families Income Maintenance Contract:	93.558							
2014		\$ -	\$ -	\$ 4,830	\$ 2,586	\$ 3,515	\$ 2,586	\$ 1,315
2013		4,486	-	-	-	4,486	-	-
State Children's Insurance Program Income Maintenance Contract:	93.767							
2014		-	-	46,310	24,788	33,700	24,788	12,610
2013		25,973	-	-	-	25,973	-	-
Medical Assistance	93.778** (X)							
Income Maintenance Contract:								
2014		-	-	361,506	193,505	263,075	193,505	98,431
2013		192,484	-	-	-	192,484	-	-
Total Department of Health and Human Services		<u>988,813</u>	<u>-</u>	<u>3,849,845</u>	<u>1,018,618</u>	<u>3,974,787</u>	<u>1,018,618</u>	<u>863,871</u>
<u>Department of Homeland Security</u>								
Passed through Wisconsin Department of Military Affairs:								
Emergency Management Performance Grants:	97.042							
10/1/14-9/30/15		-	-	13,533	19,731	-	19,731	13,533
10/1/13-9/30/14		12,934	-	41,197	56,907	27,065	56,907	27,066
10/1/12-9/30/13		25,869	6,065	-	-	31,934	-	-
Total Department of Homeland Security		<u>38,803</u>	<u>6,065</u>	<u>54,730</u>	<u>76,638</u>	<u>58,999</u>	<u>76,638</u>	<u>40,599</u>
TOTAL FEDERAL AWARDS		<u>\$ 1,860,514</u>	<u>\$ 22,049</u>	<u>6,221,238</u>	<u>\$ 1,437,688</u>	<u>\$ 6,193,684</u>	<u>\$ 1,437,688</u>	<u>\$ 1,910,117</u>
Claims Paid to Providers Via Third Party Administrator								
Medical Assistance	93.778** (A)(X)			457,117				
TOTAL FEDERAL AWARD EXPENDITURES				<u>\$ 6,678,355</u>				

(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 STATE FINANCIAL ASSISTANCE (CONTINUED)
YEAR ENDED DECEMBER 31, 2014**

State Grantor Agency/ Program Title and Year	State I.D. Number	Accrued (Deferred)		Expenditures	Receipts		Accrued (Deferred) Reimbursements 12/31/14
		Reimbursements 1/1/14	Prior Years Adjustments		Grant Reimburse- ments	Local Share	
<u>Department of Agriculture, Trade and Consumer Protection</u>							
Clean Sweep Program:	115.040						
2014		\$ -	\$ -	\$ 24,996	\$ -	\$ 16,926	\$ 8,070
2013		17,100	-	-	17,100	-	-
Soil and Water Resource Management:	115.15**						
County Staff and Support:							
2014		-	-	172,855	163,063	9,792	-
Land and Water Resource Management Projects:	115.40**						
2014		-	-	40,787	30,377	-	10,410
2013		13,851	-	-	13,851	-	-
Total Department of Agriculture, Trade and Consumer Protection		<u>30,951</u>	<u>-</u>	<u>238,638</u>	<u>224,391</u>	<u>26,718</u>	<u>18,480</u>
<u>Department of Administration</u>							
Environmental Aids - Private Sewage System:	143.110						
Private Sewage System Grants:							
2014		-	-	17,216	17,216	-	-
2013		405	(405)	-	-	-	-
Total Department of Commerce		<u>-</u>	<u>(405)</u>	<u>17,216</u>	<u>17,216</u>	<u>-</u>	<u>-</u>
<u>Department of Natural Resources</u>							
Utility-Terrain Vehicle Aids	370.547						
7/1/14-6/30/15 UTV-15004		-	-	-	750	-	(750)
7/1/13-6/30/14 UTV-14014.2		-	-	732	732	-	-
Venison Processing	370.549						
2014		-	-	2,143	-	-	2,143
Boating Enforcement Aids:	370.550						
2014		-	-	31,633	-	9,898	21,735
2013		16,560	-	-	16,560	-	-
All-Terrain Vehicle Enforcement Aids:	370.551						
5/1/12-4/30/13		-	-	8,117	7,381	736	-
Snowmobile Enforcement Aids:	370.552						
5/1/12-4/30/13		-	-	24,419	14,881	9,538	-
Wildlife Damage Claims and Abatement:	370.553						
Administration and Abatement:							
2014		-	-	11,654	3,717	-	7,937
2013		14,576	680	-	15,256	-	-
Recreational Aids - Fish, Wildlife and Forestry:	370.564						
2014		(6,546)	-	-	1,629	-	(8,175)
Urban and Community Forestry:	370.572						
Forest Administration Grant:							
2014		-	-	35,715	35,715	-	-

** 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, 2014**

State Grantor Agency/ Program Title and Year	State I.D. Number	Accrued (Deferred)		Expenditures	Receipts		Accrued (Deferred) Reimbursements 12/31/14
		Reimbursements 1/1/14	Prior Years Adjustments		Grant Reimburse- ments	Local Share	
<u>Department of Natural Resources (Continued)</u>							
Snowmobile Trails and Areas:	370.574**						
7/1/14-6/30/15 #S-4320		\$ -	\$ -	\$ -	\$ 45,325	\$ -	\$ (45,325)
7/1/13-6/30/14 #S-4247		(45,200)	-	90,400	45,200	-	-
Snowmobile Trails and Areas (Transp. Fd.):	370.575**						
7/1/12-6/30/13 #S-4127		29,605	-	-	29,605	-	-
7/1/13-6/30/14 #S-4247		-	-	91,447	69,010	-	22,437
All-Terrain Vehicle Aids (Transp. Fd.):	370.577						
7/1/13-6/30/14 ATV-3056		-	-	4,500	4,500	-	-
7/1/14-6/30/15 ATV-3230		-	-	-	659	-	(659)
Nonpoint Source Grant:	370.602						
1/1/12-12/31/14 TRC-LC19-09000-12		20,576	(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)	-	48,002	-	33,002	3,750
Lakes Management Planning Grant:							
9/1/10-6/30/12 LPT-379-11	370.664	(1,250)	-	-	-	-	(1,250)
Municipal and County Recycling Grants:	370.670**						
2014		-	-	273,022	218,181	54,841	-
Motorized Stewardship Grant	370.TA1						
10/23/13-6/30/15 MS14-01		-	-	13,136	-	2,627	10,509
Total Department of Natural Resources		27,459	(19,896)	634,920	519,489	110,642	12,352
<u>Department of Transportation</u>							
Elderly and Handicapped County Aids:	395.101**						
Elderly and Handicapped Transportation:							
2014		(80,000)	-	235,007	145,333	79,938	(70,264)
Total Department of Transportation		(80,000)	-	235,007	145,333	79,938	(70,264)
<u>Department of Corrections</u>							
Capacity Building for Early Intervention:	410.302						
7/1/14-6/30/15		-	-	9,125	-	-	9,125
7/1/13-6/30/14		8,485	-	8,485	16,970	-	-
Youth Aids Community:	410.313**						
2014		-	-	1,166,844	554,392	579,003	33,449
2013		126,950	-	-	126,950	-	-
Total Department of Corrections		135,435	-	1,184,454	698,312	579,003	42,574

** 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, 2014**

State Grantor Agency/ Program Title and Year	State I.D. Number	Accrued (Deferred) Reimbursements 1/1/14	Prior Years Adjustments	Expenditures	Receipts		Accrued (Deferred) Reimbursements 12/31/14
					Grant Reimburse- ments	Local Share	
<u>Department of Health Services</u>							
Medical Assistance Transportation Program:							
FSET Administration GPR/FED Base:	435.231						
2014		\$ -	\$ -	\$ 40,381	\$ 34,552	\$ 3,164	\$ 2,665
2013		10,189	-	-	10,189	-	-
FSET Transportation GPR/FED Base:	435.233						
2014		-	-	9,329	9,121	-	208
2013		4,242	-	-	4,242	-	-
FSET Retention GPR/FED Base:	435.235						
2014		-	-	1,735	1,314	85	336
2013		554	-	-	554	-	-
Fluoride Supplement Program:	435.151734						
2014		-	-	2,040	1,728	-	312
2013		437	-	-	437	-	-
WIC Farmers Market Grant:	435.154720						
2014		-	-	2,033	1,805	-	228
2013		124	-	-	124	-	-
WIC CSHCN Special Project	435.154790						
2014		-	-	686	182	504	-
2013		1,318	-	-	1,318	-	-
WWWP - GPR:	435.157000						
2014		-	-	23,724	12,768	-	10,956
2013		9,306	-	-	9,306	-	-
Consolidated Contract - CHHD LD:	435.157720						
2014		-	-	7,696	6,865	-	831
2013		3,346	-	-	3,346	-	-
TPCP - Wisconsin WINS:	435.158127						
2013		804	-	-	804	-	-
Maternal and Health Services Block Grant:	435.159320						
2014		-	-	1,373	1,255	-	118
2013		162	-	-	162	-	-
TPCP - Wisconsin WINS:	435.181005						
2014		-	-	4,690	4,246	-	444

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, 2014**

State Grantor Agency/ Program Title and Year	State I.D. Number	Accrued (Deferred) Reimbursements 1/1/14	Prior Years Adjustments	Expenditures	Receipts		Accrued (Deferred) Reimbursements 12/31/14
					Grant Reimburse- ments	Local Share	
Department of Health Services (Continued)							
IM Available Allocation:	435.283**						
Income Maintenance Contract:							
2014		\$ -	\$ -	\$ 205,093	\$ 205,093	\$ -	\$ -
Community Options Program:	435.367**						
2014		-	-	101,918	58,291	-	43,627
2013		75,379	-	-	75,379	-	-
Community Support Program Waiting List:	435.504						
2014		-	-	54,014	54,013	-	1
2013		4,500	-	-	4,500	-	-
Certified Mental Health Program:	435.517						
2014		-	-	31,703	23,769	-	7,934
2013		10,564	-	-	10,564	-	-
Integrated Service Programs for Children with Severe Disabilities:	435.530						
2013		1,569	-	-	1,569	-	-
Birth-to-Three Initiative:	435.550						
2014		-	-	48,697	48,697	-	-
Aging and Disability Resource Center: MRP-NH RELOCATE GPR	435.560062**						
2014		-	-	3,000	3,000	-	-
2013		445	-	-	445	-	-
Aging and Disability Resource Center: MFP-NH RELOC NON MA	435.560063**						
2014		-	-	3,000	3,000	-	-
Aging and Disability Resource Center: MFP-MH RELOCATION	435.560065**						
2014		-	-	24,552	17,923	-	6,629
2013		14,329	-	-	14,329	-	-
Aging and Disability Resource Center:	435.560100**						
2014		-	-	407,106	299,909	-	107,197
2013		209,181	-	-	209,181	-	-
Aging and Disability Resource Center: Adult Protective Services	435.560312**						
2014		-	-	95,944	13,887	40,396	41,661
2013		14,036	-	-	14,036	-	-
Basic County Allocation - State Funded:	435.561**						
2014		-	-	1,382,399	1,382,399	-	-
Family Support Program:	435.577						
2014		-	-	52,102	41,386	-	10,716
2013		11,878	-	-	11,878	-	-
County CST Initiatives	435.591						
2014		-	-	28,456	25,363	-	3,093

** 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, 2014**

State Grantor Agency/ Program Title and Year	State I.D. Number	Accrued (Deferred)	Prior Years Adjustments	Expenditures	Receipts		Accrued (Deferred)
		Reimbursements 1/1/14			Grant Reimburse- ments	Local Share	Reimbursements 12/31/14
Department of Health Services (Continued)							
State Senior Community Services:							
State/County Match:	435.681**						
2014		\$ -	\$ -	\$ 1,368,924	\$ 189,656	\$ 1,179,268	\$ -
2013		143,687	-	-	143,687	-	-
CLTS CWA Local	435.829**						
2014		-	-	1,299	-	1,299	-
CLTS DD Non-Federal:	435.832**						
2013		15,203	-	-	15,203	-	-
CLTS MH Non-Federal:	435.835**						
2013		15,315	-	-	15,315	-	-
CLTS DD Non-Federal Other:	435.838**						
2013		1,066	-	-	1,066	-	-
CLTS MH Non-Federal Other:	435.841**						
2013		29,235	-	-	29,235	-	-
CLTS PD Non-Federal Other:	435.847**						
2013		5,382	-	-	5,382	-	-
CLTS Other GPR:	435.871**						
2014		-	-	177,027	-	177,027	-
CLTS Autism GPR:	435.874**						
2014		-	-	110,291	-	110,291	-
CLTS Other CWA Admin GPR:	435.877**						
2014		-	-	36,335	4,188	23,305	8,842
CLTS Autism CWA Admin GPR:	435.880**						
2014		-	-	9,318	405	646	8,267
CLTS PF State Match:	435.882**						
2014		-	-	(3,603)	(1,864)	-	(1,739)
CLTS PF BCA Match:	435.883**						
2014		-	-	-	(524)	-	524
Passed through Greater Wisconsin Agency on Aging Resources, Inc.:							
"Stepping On" Falls Prevention Program:	435.560106						
1/1/2014-6/30/2015		-	-	2,975	-	-	2,975
Elderly Benefit Specialist Program:	435.560320						
2013		13,732	-	-	13,732	-	-
State Pharmaceutical Assistance Program:	435.560327						
7/1/13-6/30/14		267	-	-	267	-	-
State Senior Community Services:	435.560330						
2014		-	-	17,588	8,288	9,300	-
2013		129	-	-	129	-	-
Congregate Nutrition:	435.560350						
2014		-	-	132,648	74,084	58,564	-
2013		6,834	-	-	6,834	-	-

** 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, 2014**

State Grantor Agency/ Program Title and Year	State I.D. Number	Accrued (Deferred)	Prior Years Adjustments	Expenditures	Receipts		Accrued (Deferred)
		Reimbursements 1/1/14			Grant Reimburse- ments	Local Share	Reimbursements 12/31/14
<u>Department of Health Services (Continued)</u>							
Passed through Greater Wisconsin Agency on Aging Resources, Inc.:							
Special Programs for the Aging - Title III, Part C:	435.560360						
2014		\$ -	\$ -	\$ 22,722	\$ 4,569	\$ 18,153	\$ -
2013		45	-	-	45	-	-
Alzheimer's Family Caregiver Support:	435.560381						
2014		-	-	10,567	5,389	-	5,178
2013		7,118	-	-	7,118	-	-
Special Programs for the Aging - Programs for Prevention:	435.560490						
2014		-	-	23,961	23,961	-	-
2013		4,714	-	-	4,714	-	-
Passed through Barron County:							
Regional Crisis Grant:	435.81075						
2014		-	-	6,500	6,500	-	-
Passed through Waupaca County:							
Women's Health-Family Planning and Reproductive Health	435.159327						
5/1/14-12/31/14		-	-	2,500	-	-	2,500
7/1/13-12/31/13		5,000	-	-	5,000	-	-
Total Department of Health Services		620,090	-	4,450,723	3,185,308	1,622,002	263,503
<u>Department of Children and Families</u>							
AFDC Agency Collections/Incentives	437.238						
2014		-	-	56	50	-	6
2013		(19)	-	-	(19)	-	-
FS/Medicaid Collections and Incentives	437.267						
2014		-	-	3,136	2,669	-	467
2013		(233)	-	-	(233)	-	-
CW Adam Walsh Foster/Adoptive Parent Fingerprinting	437.3324						
2014		-	-	126	126	-	-
Basic Children and Families Allocation	437.3561**						
2014		-	-	348,065	347,985	-	80
CW WSACWIS Annual Op Maint Fee	437.3604						
2014		-	-	(7,573)	(7,573)	-	-
CW Children and Families Allocations	437.3681**						
2014		-	-	89,698	-	28,416	61,282
2013		60,999	-	-	60,999	-	-
Child Support - State Share:	437.7502						
2014		-	-	91,026	91,026	-	-
Total Department of Children and Families		60,747	-	524,534	495,030	28,416	61,835

** 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, 2014**

State Grantor Agency/ Program Title and Year	State I.D. Number	Accrued (Deferred)		Expenditures	Receipts		Accrued (Deferred) Reimbursements 12/31/14
		Reimbursements 1/1/14	Prior Years Adjustments		Grant Reimburse- ments	Local Share	
Department of Justice							
Treatment Alternatives and Diversion: 2014	455.271	\$ -	\$ -	\$ 45,634	\$ 4,548	\$ 13,690	\$ 27,396
Victim and Witness Assistance Program: 2014	455.532	-	-	147,955	40,302	67,898	39,755
2013		40,411	-	-	40,411	-	-
Total Department of Justice		40,411	-	193,589	85,261	81,588	67,151
Department of Military Affairs							
Emergency Planning Grant Program: LEPC Emergency Planning Grant: 10/1/14-9/30/15	465.337	-	-	4,650	-	-	4,650
10/1/13-9/30/14		4,423	-	15,252	8,846	1,983	8,846
10/1/12-9/30/13		8,391	-	-	8,391	-	-
Computer and Hazmat Equipment: 2014	465.367	-	-	11,200	8,960	2,240	-
Total Department of Military Affairs		12,814	-	31,102	26,197	4,223	13,496
Department of Administration							
Utility Public Benefits: 10/1/14-9/30/15 Contract #AD1296173.09	505.371	-	-	17,867	3,933	-	13,934
10/1/13-9/30/14 Contract #AD1296172.09		19,930	-	12,247	32,177	-	-
Land Information Board Grants: 2014	505.116	-	-	1,000	1,000	-	-
Total Department of Administration		19,930	-	31,114	37,110	-	13,934
Subtotal State Financial Assistance		\$ 867,837	\$ (20,301)	7,541,297	\$ 5,433,647	\$ 2,532,530	\$ 423,061
Claims Paid to Providers Via Third Party Administrator							
Children's Long Term Support	(A)			316,085			
Deduct: Local Share of Expenditures				(2,532,530)			
TOTAL STATE FINANCIAL ASSISTANCE EXPENDITURES				\$ 5,324,852			

(A) See Note 5

**CHIPPEWA COUNTY, WISCONSIN
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
DECEMBER 31, 2014**

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, 2014**

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, 2014 accrued (deferred) reimbursement balances of the individual programs based on subsequent funding of the programs in 2014 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, 2014 are summarized as follows:

Balance January 1, 2014	\$	235,896
Grant Revenue		574,952
Loan Repayments		198,690
Interest Accrued to Fund		1,782
Loans Made from Fund		(519,005)
Administration Paid from Fund		(118,856)
Balance December 31, 2014	\$	373,459

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, 2014, 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 24, 2015.

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 2014-001 and 2014-002 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 2014-003 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 24, 2015



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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, 2014. 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, 2014.

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, 2014, and the related notes to the financial statements, which collectively comprise Chippewa County's basic financial statements. We issued our report thereon dated July 24, 2015, 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 24, 2015

**CHIPPEWA COUNTY, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
DECEMBER 31, 2014**

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>
14.228	Community Development Block Grant
20.205 and 20.219	Highway Planning and Construction Cluster
93.563	Child Support Enforcement
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, 2014**

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

FINDING: 2014-001 Annual Financial Reporting Under Generally Accepted Accounting Principles (GAAP)

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

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

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

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

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

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

CORRECTIVE ACTION PLAN (CAP):

Explanation of Disagreement with Audit Findings

There is no disagreement with the audit finding.

Actions Planned in Response to Finding:

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

Planned Completion Date for CAP:

The CAP is ongoing.

Plan to Monitor Completion of CAP:

The County Administrator will be monitoring this corrective action plan.

**CHIPPEWA COUNTY, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
DECEMBER 31, 2014**

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

FINDING: 2014-002 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, 2014**

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

FINDING: 2014-003 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, 2014**

PART III: FINDINGS RELATED TO MAJOR FEDERAL AWARD PROGRAMS:

None.

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

None.