



**JEFFERSON COUNTY, WISCONSIN  
JEFFERSON, WISCONSIN**

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SINGLE AUDIT REPORT

For the Years Ended December 31, 2017



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**JEFFERSON COUNTY, WISCONSIN**  
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13400 Bishops Lane, Suite 300  
Brookfield, WI 53005  
262.754.9400

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Board of Supervisors  
Jefferson County, Wisconsin  
Jefferson, Wisconsin

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Jefferson County, Wisconsin (the County), as of and for the year ended December 31, 2017, and the related notes to financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 12, 2018.

**Internal Control over Financial Reporting**

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be significant deficiencies or material weaknesses.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County's basic 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 tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Jefferson County, Wisconsin's Responses 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 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 results 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.

*Sikich LLP*

Brookfield, Wisconsin  
June 12, 2018

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Brookfield, WI 53005  
262.754.9400

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

Board of Supervisors  
Jefferson County, Wisconsin  
Jefferson, Wisconsin

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

We have audited Jefferson County's (the County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the State Single Audit Guidelines that could have a direct and material effect on each of the County's major federal and major state programs for the year ended December 31, 2017. The County's major federal and major state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

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

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the County's major federal and major 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; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and the State Single Audit Guidelines, issued by the Wisconsin Department of Administration. Those standards and the Uniform Guidance, and State Single Audit Guidelines, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal and major 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 major state program. However, our audit does not provide a legal determination of the County's compliance.

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

In our opinion, Jefferson County, Wisconsin complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and major state programs, identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs, for the year ended December 31, 2017.

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

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

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state 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 or significant deficiencies. However, material weaknesses or significant deficiencies may exist that have not been identified.

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

## **Report on Schedule of Expenditures of Federal and State Awards Required by the Uniform Guidance and 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 the County as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We have issued our report thereon dated June 12, 2018, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by the Uniform Guidance and State Single Audit Guidelines and is 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 expenditures of federal and state awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

*Sikich LLP*

Brookfield, Wisconsin  
June 12, 2018

**JEFFERSON COUNTY, WISCONSIN**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

For the Year Ended December 31, 2017

<u>Agency / Pass through Agency / Federal Program Title / Local Program Title</u>	<u>CFDA #</u>	<u>Federal Expenditures</u>
<b><u>US Department of Agriculture</u></b>		
<i>Passed through the Wisconsin Department of Health Services</i>		
Special Supplemental Nutrition Program for Women, Infants, and Children		
WIC Peer Counseling	10.557	\$ 8,033
WIC Total Grants	10.557	<u>309,702</u>
Total Special Supplemental Nutrition Program fro Women, Infants, and Children		<u>317,735</u>
State administrative matching grants for Supplemental Nutrition Assistance Program Cluster		
SNAP Nutrition Ed Grant/Fit Families 10/16-9/17	10.561	12,640
SNAP Nutrition Ed Grant/Fit Families 10/17-9/18	10.561	4,525
IM Admin -- Federal Consortium	10.561	427,704
IM ACA - Fed	10.561	<u>8,221</u>
Total State administrative matching grants for Supplemental Nutrition Assistance Program Cluster		<u>453,090</u>
Total US Department of Agriculture		<u>770,825</u>
<b><u>US Department of Justice</u></b>		
<i>Passed through the Wisconsin Department of Justice -- Bureau of Justice Assistance</i>		
Bulletproof Vest Partnership Program	16.607	9,801
Alcohol Treatment Court 2016-TD-03-11652	16.585	<u>79,223</u>
Total US Department of Justice		<u>89,024</u>



**JEFFERSON COUNTY, WISCONSIN**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2017

Agency / Pass through Agency / Federal Program Title / Local Program Title	CFDA #	Federal Expenditures
<b><u>National Highway Traffic Safety Administration</u></b>		
<i>Passed through the Wisconsin Department of Transportation</i>		
Highway Safety Cluster		
BOTS 12/1/16 - 9/30/17	20.616	\$ 3,441
BOTS 10/1/17 - 9/30/18	20.616	<u>2,112</u>
Total Highway Safety Cluster		<u>5,553</u>
Total National Highway Traffic Safety Administration		<u>5,553</u>
<b><u>Environmental Protection Agency</u></b>		
Brownsfields Assessment and Cleanup Cooperative Agreements	66.818	<u>31,803</u>
<b><u>US Department of Education</u></b>		
<i>Passed through the Wisconsin Department of Health Services</i>		
Special Education -- Grants for Infants and Families with Disabilities		
Birth to Three Funding	84.181	<u>83,560</u>
<b><u>US Department of Health and Human Services</u></b>		
<i>Passed through the AgeAdvantAge Area Agency on Aging, Inc.</i>		
Special Programs for the Aging-Title III, part D-Grants for Disease Prevention		
Title III-D	93.043	<u>2,149</u>
Aging Cluster		
Special Programs for the Aging-Title III, Part B-Grants for Supportive Services		
Title III, Part B -- Grants for Supportive Services	93.044	65,421
Special Programs for the Aging - Title III, Part C-Nutrition Services		
Title III, Part C -- Nutrition Services, Site meals III-C1	93.045	78,687
Title III, Part C -- Nutrition Services, Site meals III-C2	93.045	<u>82,223</u>
Total Special Program for the Aging - Title III, Part C-Nutrition Services		<u>160,910</u>
Nutrition Services Incentive Program		
Nutrition Incentive (07-11)	93.053	<u>17,578</u>
Total Aging Cluster		<u>243,909</u>
National Caregiver Support	93.052	<u>29,918</u>
Project YES 2015-2016	93.243	317,549
Project YES 2016-2017	93.243	<u>66,153</u>
Total Project YES		<u>383,702</u>
Public Health Emergency Preparedness		
Bio Terrorism Focus A Planning 2016-2017	93.074	29,671
Bio Terrorism Focus A Planning 2017-2018	93.074	2,000
PHEP Zika Planning (Scholarships)	93.074	<u>1,875</u>
Total Bio Terrorism Focus A Planning and PHEP Zika Planning		<u>33,546</u>
Bio Terrorism Focus A Planning 2016-2017 (Scholarships)	93.069	26,894
PHEP Zika Planning (PH Preparedness Special)	93.069	<u>5,000</u>
Total Bio Terrorism Focus A Planning and PHEP Zika Planning		<u>31,894</u>
Total Public Health Emergency Preparedness		<u>65,440</u>

**JEFFERSON COUNTY, WISCONSIN**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

For the Year Ended December 31, 2017

<b>Agency / Pass through Agency / Federal Program Title / Local Program Title</b>	<b>CFDA #</b>	<b>Federal Expenditures</b>
<b><u>US Department of Health and Human Services (Continued)</u></b>		
<i>Passed through the Wisconsin Department of Health Services</i>		
Immunization Grants		
Consolidated Contracts Immunization	93.268	\$ 14,708
Promoting Safe and Stable Families		
Safe and Stable Families	93.556	47,586
Temporasion Assistance for Needy Families Cluster		
Basic County Allocation	93.558	129,502
CC Child Care Administration & Operations	93.558	51,961
Kinship Benefits	93.558	81,434
Kinship Assessments	93.558	4,397
IHSS	93.558	101,200
Total Temporary Assistance for Needy Families Cluster		368,494
Adult Immunization Grant Dtap	93.733	3,577
Increasing Adult Immunizations	93.733	5,793
Total Immunization Grants		9,370
<i>Passed through the Wisconsin Department of Workforce Development</i>		
Child Support Enforcment	*93.563	1,110,130
<i>Passed through the Wisconsin Department of Administration</i>		
Low Income Home Energy Assistance		
Low Income Home Energy Assistance 2014--2015	93.568	69,021
<i>Passed through the Wisconsin Department of Health Services</i>		
Child Care Mandatory and Matching Funds of the Child Care and Development Fund Cluster		
Fraud Prevention & Investigation	93.596	51,961
Child Day Care Administration & Operatiions	93.596	2,471
Child Care Certification	93.596	2,307
Total Child Care Mandatory and Matching Funds of the Child Care and Development Fund Cluster		56,739
Youth Aids		
CW Children and Families Association	93.645	35,218
JJ Youth Aids	93.645	5,026
Total Youth Aids		40,244

**JEFFERSON COUNTY, WISCONSIN**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2017

Agency / Pass through Agency / Federal Program Title / Local Program Title	CFDA #	Federal Expenditures
<b>US Department of Health and Human Services (Continued)</b>		
<i>Passed through the Wisconsin Department of Health Services (Continued)</i>		
Foster Care -- Title IV-E		
CW-Foster Parent Competency	93.658	\$ 1,886
JJ Youth Aids	93.658	9,011
Youth Aids -- AODA	93.658	56,327
CW PS Program Yr 2	93.658	395,240
Total Foster Care		<u>462,464</u>
Title IV-E Legal	93.659	<u>43,393</u>
Social Services Block Grant		
Basic County Allocation	93.667	<u>242,816</u>
Total Social Services Block Grant		<u>242,816</u>
PHHS Infrastructure	93.758	<u>1,040</u>
State Children's Insurance Program		
Income Maintenance Administration - Federal	93.767	56,689
Income Maintenance ACA - Federal	93.767	<u>1,076</u>
Total State Children's Insurance Program		<u>57,765</u>
Medicaid Cluster - Medical Assistance Program		
Income Maintenance Administration - Federal	93.778	583,085
Income Maintenance ACA - Federal	93.778	10,644
Income Maintenance Enhanced Funding	93.778	109,547
CLTS DD - Federal - Other	93.778	470,852
CLTS Autism - Federal - Other	93.778	149,488
CLTS Autism - Other CWA Admin Fed	93.778	32,960
CLTS Autism - CWA Admin Fed	93.778	10,461
I&A EBS Expense Fed	93.778	8,680
ADRC Dementia Care MA - Fed	93.778	10,094
ADRC MFP-NH Relocate Fed	93.778	18,518
Resource Ctr MA I&A Federal	93.778	176,163
Resource Ctr Screen Federal	93.778	<u>48,873</u>
Total Medicaid Cluster - Medical Assistance Program		<u>1,629,365</u>

**JEFFERSON COUNTY, WISCONSIN**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

For the Year Ended December 31, 2017

<u>Agency / Pass through Agency / Federal Program Title / Local Program Title</u>	<u>CFDA #</u>	<u>Federal Expenditures</u>
<b><u>US Department of Health and Human Services (Continued)</u></b>		
<i>Passed through the Wisconsin Department of Health Services (Continued)</i>		
Opioid Crisis Grant	93.788	\$ 39,102
Block grants for Community Mental Health Services		
CST County Expansion	93.958	7,709
MH Block	93.958	26,128
Total Block grants for Community Mental Health Services		<u>33,837</u>
Block Grants for Prevention and Treatment of Substance Abuse		
AODA Block Grant	93.959	<u>109,299</u>
<i>Passed through the Greater Wisconsin Agency on Aging Resources</i>		
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations		
State Health Insurance Program	93.324	9,450
Total Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations		<u>9,450</u>
Total US Department of Health and Human Services		<u>5,069,941</u>
<b><u>US Department of Homeland Security</u></b>		
<i>Passed through the Wisconsin Department of Emergency Management</i>		
Hazard Mitigation Grant		
Hazard Mitigation Program Grant (HMPG) DR-1933-WI	*97.039	<u>977,642</u>
Total Hazard Mitigation Grant		<u>977,642</u>
<i>Passed through the Wisconsin Department of Military Affairs</i>		
Emergency Management Performance Grants		
Emergency Management Performance Grant FFY 16	97.042	3,983
Emergency Management Performance Grant FFY 17	97.042	55,907
Total Emergency Management Performance Grants		<u>59,890</u>
Total US Department of Homeland Security		<u>1,037,532</u>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>		<u><u>\$ 7,088,238</u></u>

\* Denotes Major Federal Program

**JEFFERSON COUNTY, WISCONSIN**

**SCHEDULE OF EXPENDITURES OF STATE AWARDS**

For the Year Ended December 31, 2017

<b>Agency / Pass through Agency / Federal Program Title / Local Program Title</b>	<b>State ID #</b>	<b>State Expenditures</b>
<b><u>Wisconsin Department of Agriculture, Trade and Consumer Protection</u></b>		
Clean Sweep Program		
Household Hazardous Waste Collection Project	115.04	\$ 17,099
County and District Fairs		
Aid to County and District Fairs	115.05	7,176
County and Staff Support		
County Staff and Support Programs	115.15	170,893
Land and Water Resource Management Implementation Projects		
Land and Water Resource Management Implementation Projects	115.40	3,234
		<u>198,402</u>
<b><u>Wisconsin Department of Natural Resources</u></b>		
Enforcement Aids Boating Enforcement		
Water Patrol	370.550	7,084
Wildlife Damage Claims and Abatement	370.553	13,023
Hope and Mud Lake Sampling and Mgnt Plan (LPL-115-07)	370.663	2,082
Recreational Aids -- Snowmobile Trails and Area Aid		
Interurban Trail-Seg 1 Grant #SADLP3161249	370.TA1	27,066
Snowmobile Trails Maintenance S-4362	370.574	42,294
Snowmobile Trails Maintenance S-5059	370.574	28,605
		<u>120,154</u>
<b><u>Wisconsin Department of Transportation</u></b>		
<i>Passed through the AgeAdvantAge Agency on Aging, Inc.</i>		
Elderly / Handicapped Transportation	395.101	<u>184,872</u>
		<u>184,872</u>
<b><u>Wisconsin Department of Health Services</u></b>		
Income Maintenance Cluster		
Income Maintenance Administration - State	435.283	211,284
IM Admin - Federal Consortium	435.284	12,310
Income Maintenance ACA - State	435.276	20,076
Income Maintenance ACA - Federal	435.277	137
Adult Protective Services	435.312	56,827

**JEFFERSON COUNTY, WISCONSIN**

SCHEDULE OF EXPENDITURES OF STATE AWARDS (Continued)

For the Year Ended December 31, 2017

<u>Agency / Pass through Agency / Federal Program Title / Local Program Title</u>	<u>State ID #</u>	<u>State Expenditures</u>
<b><u>Wisconsin Department of Health Services (Continued)</u></b>		
Community Options Program Community Options	435.377	\$ 133,315
Alzheimer's Family Support Alzheimers Caregiver	435.381	32,784
CST County Expansion	435.515	60,088
Certified Mental Hlth Prg.	435.516	97,608
Birth to Three Initiative	435.550	82,004
Aging & Disability Resource Center	435.5601	505,155
WIC Farmers Market Grant	435.154720	2,042
Consildated Contracts CHHD LD	435.157720	6,366
Consolidated Contracts MCH	435.159320	20,357
Aging and Disability Resource Centers Cluster		
ADRC - Dementia Care Proj	435.560158	71,464
ADRC - MFP-NH Relocate GPR	435.560065	24,000
DBS RC Medicaid I & A	435.560082	98,931
State EBS County	435.560320	39,662
State Pharmaceutical Assistance Program	435.560327	6,102
State Senior Community Services	435.560330	7,986
Title III-C-1 Congregate Meals	435.560350	28,883
Site Meals III-C2	435.560360	9,034

**JEFFERSON COUNTY, WISCONSIN**

SCHEDULE OF EXPENDITURES OF STATE AWARDS (Continued)

For the Year Ended December 31, 2017

<u>Agency / Pass through Agency / Federal Program Title / Local Program Title</u>	<u>State ID #</u>	<u>State Expenditures</u>
<b><u>Wisconsin Department of Health Services (Continued)</u></b>		
Domestic Abuse Grant		
Elder Abuse	435.560490	\$ 25,025
Basic County Allocation	435.561	1,387,221
D. HS Match	435.681	193,433
Crisis Training - Dementia	435.81072	10,661
Childrens Long Term Care Cluster		
CLTS Other CWA GPR	435.871	396,378
CLTS Autism CWA GPR	435.874	149,488
CLTS Other CWA Admin GPR	435.877	27,746
CLTS Autism CWA Admin GPR	435.880	10,464
		<hr/>
Total Wisconsin Department of Health Services		3,726,831
<b><u>Wisconsin Department of Children and Family Services</u></b>		
Food Stamp Agency Incentive	437.0965	11,157
JJ Community Intervention Program	437.3410	40,210
JJ AODA	437.3411	13,180
JJ Early Intervention	437.3412	21,700
JJ Youth Aids	437.3413	563,607
Children First	437.0700	4,000
Basic County Allocation	437.3561	404,086
County Match		
DCS Match	437.3681	66,297
		<hr/>
Total Wisconsin Department of Children and Family Services		1,124,237
<b><u>Wisconsin Department of Justice</u></b>		
DNA Sample Reimbursements 2016 -- 2017	455.221	5,100
Police Training (24 hour recertification training)	455.231	7,360
Reimbursement for Crime Victims and Witness Services		
Victim and Witness Assistance Program 2016	455.532	151
Victim and Witness Assistance Program 2017	455.532	41,585
		<hr/>
Total Wisconsin Department of Justice		54,196

**JEFFERSON COUNTY, WISCONSIN**

SCHEDULE OF EXPENDITURES OF STATE AWARDS (Continued)

For the Year Ended December 31, 2017

<u>Agency / Pass through Agency / Federal Program Title / Local Program Title</u>	<u>State ID #</u>	<u>State Expenditures</u>
<b><u>Wisconsin Department of Military Affairs</u></b>		
State Emergency Response Board Emergency Planning Grants EPCRA Emergency Planning Grant FFY 15	465.337	\$ 42,556
Total Wisconsin Department of Military Affairs		<u>42,556</u>
<b><u>Wisconsin Department of Veterans Affairs</u></b>		
County Veterans Services Officer	485.001	13,000
County Transportation Grant	485.002	<u>3,185</u>
Total Wisconsin Department of Administration		<u>16,185</u>
<b><u>Wisconsin Department of Administration</u></b>		
Land Information Board Grant		
Training and Education Grant	505.118	1,000
Strategic Intitutive Grant Program AD169080	505.166	50,000
Low Income Energy Assistance 2014 - 2015	505.371	<u>52,069</u>
Total Wisconsin Department of Administration		<u>103,069</u>
<b>Total State Awards</b>		<u><u>\$ 5,570,502</u></u>



## JEFFERSON COUNTY, WISCONSIN

### NOTES TO THE SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS

For the Year Ended December 31, 2017

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#### **Note 1 - Basis of Presentation**

The Schedule of Expenditures of Federal Awards includes the federal award activity of the County. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County it is not intended to, and does not, present the financial position, changes in net position, or cash flows of the County. The Schedule of Expenditures of State Awards includes all of the state funds subject to the State Single Audit Guidelines. The reporting entity for the County is based upon criteria established by the Governmental Accounting Standards Board.

#### **Note 2 - Significant Accounting Policies**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

#### **Note 3 - Oversight Agencies**

The County's federal oversight agency for audit is the U.S. Department of Health and Human Services. The County's state cognizant agency is the Wisconsin Department of Health Services.

#### **Note 4 - Title 19 Medical Assistance Payments**

The Schedule of Expenditures of Federal and State Awards does not include recorded payments of \$2,938,267 received by the County's health and human services departments, of which, \$623,061 represents the County's portion of WIMCR payments requested by the state on its behalf.

#### **Note 5 - State Direct Payments**

Payments made directly to recipients and vendors by the State of Wisconsin on behalf of the County totaled \$8,214,421 for the 2017 Supplemental Nutrition Assistance Program. This amount is not included on the Schedule of Expenditures of Federal Awards.

#### **Note 6 - Non-Cash Assistance, Loans and Insurance**

The County did not receive any federal non-cash assistance, federal loans or federal insurance for the year ended December 31, 2017.

**JEFFERSON COUNTY, WISCONSIN**  
**NOTES TO THE SCHEDULES OF EXPENDITURES OF**  
**FEDERAL AND STATE AWARDS (Continued)**

For the Year Ended December 31, 2017

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**Note 7 - Subrecipients**

The County did not provide federal awards to subrecipients during the year ended December 31, 2017.

**Note 8 - Indirect Cost Allocation**

The County allocates indirect costs on the basis of full-time equivalents in each department and the number of full-time equivalents working on specific grants for the Department of Health Services grant, and on the basis of wages charged to each department for the Department of Children and Families grants. The County did not elect to use the Federal 10% de minimis indirect cost rate for the year ended December 31, 2017.

JEFFERSON COUNTY, WISCONSIN

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended December 31, 2017

**Section I - Summary of Auditor's Results**

Financial Statements

Type of auditor's report issued: *Unmodified*

Internal control over financial reporting:

Material weakness(es) identified? \_\_\_\_\_ yes  X  no

Significant deficiency(ies) identified? \_\_\_\_\_ yes  X  none reported

Noncompliance material to financial statements noted? \_\_\_\_\_ yes  X  no

Federal Awards

Internal control over major federal programs:

Material weakness(es) identified? \_\_\_\_\_ yes  X  no

Significant deficiency(ies) identified? \_\_\_\_\_ yes  X  none reported

Type of auditor's report issued on compliance for major federal programs: *Unmodified*

Any audit findings disclosed that are required to be reported in accordance with 2 CFR §200.516(a)? \_\_\_\_\_ yes  X  no

Identification of major federal programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
93.563	Child Support Enforcement
97.039	Hazard Mitigation Grant

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

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

**JEFFERSON COUNTY, WISCONSIN**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended December 31, 2017

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**Section I - Summary of Auditor's Results (Continued)**

Financial Statements (Continued)

State Awards

Internal control over major state programs:

Material weakness(es) identified?                           yes      X   no  
Significant deficiency(ies) identified?                  yes      X   none reported

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

Identification of major state programs:

<u>State ID</u>	<u>Name of State Program or Cluster</u>
435.561	Basic County Allocation
437.3561	Basic County Allocation

Dollar threshold used to distinguish between  
Type A and Type B programs received from the  
Wisconsin Department of Health Services:                    \$250,000

Dollar threshold used to distinguish  
between Type A and Type B programs  
from all other state agencies    \$250,000

Auditee qualified as low-risk auditee?                      X   yes           no

**JEFFERSON COUNTY, WISCONSIN**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)**

For the Year Ended December 31, 2017

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**Section II - Financial Statement Findings**

None.

**Section III - Federal and State Award Findings and Questioned Costs**

None.

**Section IV - Status of Prior Year Findings**

**2016-001: Revenue Cutoff - Significant Deficiency**

This item has been satisfactorily addressed.

**JEFFERSON COUNTY, WISCONSIN**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)**

For the Year Ended December 31, 2017

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**Section V - Other Issues**

Does the auditor's report or the notes to the financial statements include disclosure with regard to substantial doubt as the auditee's ability to continue as a going concern? No

Does the auditor's report show audit issues (i.e., material noncompliance, nonmaterial noncompliance, questioned costs, material weaknesses, significant deficiencies, management letter comments, excess revenue or excess reserve) related to grants/contracts with funding agencies that require audits to be in accordance with the State Single Audit Guidelines:

Department of Agriculture, Trace Consumer Protection	No
Department of Natural Resources	No
Department of Transportation	No
Department of Corrections	No
Department of Health Services	No
Department of Children and Family Services	No
Department of Justice	No
Department of Military Affairs	No
Department of Veterans Affairs	No
Department of Administration	No

Was a Management Letter or other document conveying audit comments issued as a result of this audit? Yes

Name and Signature of Partner Daniel A. Berg



Date of Report June 12, 2018