



**JEFFERSON COUNTY, WISCONSIN  
JEFFERSON, WISCONSIN**

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SINGLE AUDIT REPORT

For the Year Ended December 31, 2018



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**JEFFERSON COUNTY, WISCONSIN**  
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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, 2018, and the related notes to financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 4, 2019.

**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*.

## **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 4, 2019

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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, 2018. 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, 2018.

### **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, 2018, 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 4, 2019, 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 4, 2019

**JEFFERSON COUNTY, WISCONSIN**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

For the Year Ended December 31, 2018

<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	\$ 12,198
WIC Total Grants	10.557	<u>305,473</u>
Total Special Supplemental Nutrition Program fro Women, Infants, and Children		<u>317,671</u>
State administrative matching grants for Supplemental Nutrition Assistance Program Cluster		
SNAP Nutrition Ed Grant/Fit Families 10/16-9/17	10.561	12,395
SNAP Nutrition Ed Grant/Fit Families 10/17-9/18	10.561	5,489
IM Admin -- Federal Consortium	10.561	<u>431,899</u>
Total State administrative matching grants for Supplemental Nutrition Assistance Program Cluster		<u>449,783</u>
Total US Department of Agriculture		<u>767,454</u>
<b><u>US Department of Justice</u></b>		
<i>Passed through the Wisconsin Department of Justice -- Bureau of Justice Assistance</i>		
State Criminal Alien Assistance Program (SCAAP)		
SCAAP program (2015-2016)	16.606	11,008
Bulletproof Vest Partnership Program	16.607	2,711
Internet Crimes Against Children (ICAC)	16.543	246
Alcohol Treatment Court 2016-TD-03-11652	16.585	<u>172,534</u>
Total US Department of Justice		<u>186,499</u>



**JEFFERSON COUNTY, WISCONSIN**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2018

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 12/1/17 - 9/30/18	20.616	\$ 1,310
BOTS 10/1/18 - 9/30/19	20.616	<u>668</u>
Total Highway Safety Cluster		<u>1,978</u>
Total National Highway Traffic Safety Administration		<u>1,978</u>
<b><u>Environmental Protection Agency</u></b>		
Brownfields Assessment and Cleanup Cooperative Agreements	66.818	<u>43,492</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>184</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	65,799
Special Programs for the Aging - Title III, Part C-Nutrition Services		
Title III, Part C -- Nutrition Services, Site meals III-C1	93.045	103,149
Title III, Part C -- Nutrition Services, Site meals III-C2	93.045	<u>93,312</u>
Total Special Program for the Aging - Title III, Part C-Nutrition Services		<u>196,461</u>
Nutrition Services Incentive Program		
Nutrition Incentive (07-11)	93.053	<u>17,186</u>
Total Aging Cluster		<u>279,446</u>
National Caregiver Support	93.052	<u>31,965</u>
Medicare Enrollment Assistance Program	93.071	<u>4,620</u>
Project YES 2017-2018	93.243	247,854
Project YES 2018-2019	93.243	<u>15,414</u>
Total Project YES		<u>263,268</u>
Public Health Emergency Preparedness		
Bio Terrorism Focus A Planning 2017-2018	93.074	26,362
Bio Terrorism Focus A Planning 1/1/18 - 6/30/18	93.074	<u>21,027</u>
Total Bio Terrorism Focus A Planning and PHEP Zika Planning		<u>47,389</u>
Bio Terrorism Focus A Planning 2016-2017 (Scholarships)	93.069	<u>3,690</u>
Total Public Health Emergency Preparedness		<u>51,079</u>

**JEFFERSON COUNTY, WISCONSIN**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

For the Year Ended December 31, 2018

Agency / Pass through Agency / Federal Program Title / Local Program Title	CFDA #	Federal Expenditures
<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	\$ 13,210
Promoting Safe and Stable Families		
Safe and Stable Families	93.556	47,586
Temporasion Assistance for Needy Families Cluster		
Basic County Allocation	93.558	129,126
IHSS	93.558	79,931
Total Temporary Assistance for Needy Families Cluster		209,057
Increasing Adult Immunizations	93.733	1,014
<i>Passed through the Wisconsin Department of Workforce Development</i>		
Child Support Enforcement	*93.563	1,046,278
<i>Passed through the Wisconsin Department of Administration</i>		
Low Income Home Energy Assistance		
Low Income Home Energy Assistance 2018-2019	93.568	96,643
<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	1,741
Child Day Care Administration & Operations	93.596	122,369
Child Care Certification	93.596	2,785
Total Child Care Mandatory and Matching Funds of the Child Care and Development Fund Cluster		126,895
Youth Aids		
Youth Aids - Community	93.645	5,056
Basic County Allocation	93.645	41,433
Parent Voice Stakeholder	93.645	3,950
Total Youth Aids		50,439

**JEFFERSON COUNTY, WISCONSIN**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

For the Year Ended December 31, 2018

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	\$ 2,327
Youth Aids -- Community	93.658	9,066
CW PS Program Yr 2	93.658	13,046
CW PS Program Yr3	93.658	-
Basic County Allocation	93.658	464,990
Total Foster Care		<u>489,429</u>
Title IV-E Legal	93.659	<u>12,771</u>
Social Services Block Grant		
Aging and Disability Resource Center	*93.667	1,406
IM Enhanced Funding	*93.667	299,889
Basic County Allocation	*93.667	241,012
Total Social Services Block Grant		<u>542,307</u>
Child Abuse and Neglect State Grants		
Administration of Citizen Review Panels	93.669	<u>13,936</u>
PHHS Infrastructure	93.758	<u>1,040</u>
State Children's Insurance Program		
Income Maintenance Administration - Federal	93.767	<u>55,622</u>
Medicaid Cluster - Medical Assistance Program		
Income Maintenance Administration - Federal	93.778	550,199
CLTS DD - Federal - Other	93.778	702,678
CLTS Autism - Other CWA Admin Fed	93.778	14,413
CLTS DD - Federal - Other CWA Admin	93.778	52,890
I&A EBS Expense Fed	93.778	4,016
ADRC Dementia Care MA - Fed	93.778	6,611
ADRC MFP-NH Relocate Fed	93.778	12,660
ADRC MFP-NH Relocation MALTCFS Data Fed	93.778	1,693
DBS RC Medicaid I&A Federal	93.778	52,222
Resource Ctr MA I&A Federal	93.778	153,698
Resource Ctr LTCFS Data Fed	93.778	109,726
Resource Ctr Screen Federal	93.778	12,356
Total Medicaid Cluster - Medical Assistance Program		<u>1,673,162</u>

**JEFFERSON COUNTY, WISCONSIN**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

For the Year Ended December 31, 2018

<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>		
State Targeted Response to the Opioid Crisis Grants		
STR Waitlist	93.788	\$ 182,495
Wisconsin Opioid STR Grant	93.788	<u>4,121</u>
Total State Targeted Response to the Opioid Crisis Grants		<u>186,616</u>
Block grants for Community Mental Health Services		
CST County Expansion	93.958	8,856
MH Block	93.958	<u>28,901</u>
Total Block grants for Community Mental Health Services		<u>37,757</u>
Block Grants for Prevention and Treatment of Substance Abuse		
CST County Expansion	93.959	1,464
AODA Block Grant	93.959	<u>109,299</u>
Total Block Grants for Prevention and Treatment of Substance Abuse		<u>110,763</u>
Maternal and Child Health Services block Grant to the States		
Consolidated Contracts MCH	93.994	<u>20,293</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	<u>7,741</u>
Total Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations		<u>7,741</u>
Total US Department of Health and Human Services		<u>5,373,122</u>
<b><u>US Department of Homeland Security</u></b>		
<i>Passed through the Wisconsin Department of Military Affairs</i>		
Emergency Management Performance Grants		
Emergency Management Performance Grant FFY 18	97.042	<u>55,761</u>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>		<u><u>\$ 6,511,866</u></u>

\* Denotes Major Federal Program

**JEFFERSON COUNTY, WISCONSIN**

**SCHEDULE OF EXPENDITURES OF STATE AWARDS**

For the Year Ended December 31, 2018

<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	\$ 18,375
County and District Fairs		
Aid to County and District Fairs	115.05	7,632
County and Staff Support		
County Staff and Support Programs	115.15	173,606
Land and Water Resource Management Implementation Projects		
Land and Water Resource Management Implementation Projects	115.40	<u>42,881</u>
Total Wisconsin Department of Agriculture, Trade, and Consumer Protection		<u>242,494</u>
<b><u>Wisconsin Department of Natural Resources</u></b>		
Enforcement Aids Boating Enforcement		
Water Patrol	370.550	8,335
Snowmobile Enforcement Patrol	370.552	2,826
Wildlife Damage Claims and Abatement	370.553	15,929
Hope and Mud Lake Sampling and Mgmt Plan (LPL-115-07)	370.663	4,300
Rock River Park Boat Landing and Pier RTA379-13.2	RTA379-13.2	1,371
Carlin Weld Praire Improvement Project CC17-28WD	CC17-28WD	1,750
Interurban Trail-Seg 1 Grant#RTA74511	RTA74511	45,000
Recreational Aids -- Snowmobile Trails and Area Aid		
Interurban Trail-Seg 1 Grant #SADLP3161249	370.TA1	151,740
Snowmobile Trails Maintenance S-5259	370.574	<u>45,399</u>
Total Wisconsin Department of Natural Resources		<u>276,650</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>192,663</u>
Total Wisconsin Department of Transportation		<u>192,663</u>

**JEFFERSON COUNTY, WISCONSIN**

SCHEDULE OF EXPENDITURES OF STATE AWARDS (Continued)

For the Year Ended December 31, 2018

<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</u></b>		
Income Maintenance Cluster		
Income Maintenance Administration - State	435.283	\$ 259,098
Adult Protective Services	435.312	56,827
Community Options Program		
Community Options	435.377	229,024
Alzheimer's Family Support		
Alzheimers Caregiver	435.381	29,618
CST County Expansion	435.515	49,680
Certified Mental Hlth Prg.	435.516	97,608
IMD Rebalancing	435.518	2,400
State-at-Large	435.531	6,679
Birth to Three Initiative	435.550	82,004
I & A EBS Ben Spec CY GPR	435.560024	36,090
ADRC - MFP-NH Relocation	435.560065	20,861
Aging & Disability Resource Center	435.560100	483,338
WIC Farmers Market Grant	435.154720	2,450
Communicable Disease Control & Prevention	435.155800	5,600
Consildated Contracts CHHD LD	435.157720	6,366
Aging and Disability Resource Centers Cluster		
ADRC - Dementia Care MA-GPR	435.560158	78,635
State Pharmaceutical Assistance Program	435.560327	6,102
State Senior Community Services	435.560330	3,901
Title III-C-1 Congregate Meals	435.560350	14,871
Site Meals III-C2	435.560360	1,411

**JEFFERSON COUNTY, WISCONSIN**

SCHEDULE OF EXPENDITURES OF STATE AWARDS (Continued)

For the Year Ended December 31, 2018

<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	1,389,075
D. HS Match	435.681	193,433
Childrens Long Term Care Cluster CLTS Other CWA GPR	435.871	490,325
CLTS Autism CWA GPR	435.874	325,109
CLTS Other CWA Admin GPR	435.877	36,906
CLTS Autism CWA Admin GPR	435.880	10,057
Total Wisconsin Department of Health Services		<u>3,942,493</u>
<b><u>Wisconsin Department of Children and Family Services</u></b>		
Food Stamp Agency Incentive	437.0965	11,880
Medicaid Agency Incentive	437.0980	14,185
CW Kinship Care Program - Benefits	437.3377	86,783
CW Kinship Care Program - Assessments	437.3380	4,499
JJ Youth Justice Innovation Grant	437.3409	203,805
JJ Community Intervention Program	437.3410	41,800
JJ AODA	437.3411	12,368
JJ Early Intervention	437.3412	21,700
JJ Youth Aids	437.3413	567,048
Children First	437.0700	4,800
Basic County Allocation	437.3561	440,385
County Match DCS Match	437.3681	<u>35,013</u>
Total Wisconsin Department of Children and Family Services		<u>1,444,266</u>
<b><u>Wisconsin Department of Justice</u></b>		
DNA Sample Reimbursements 2016 -- 2017	455.221	4,530
Police Training (24 hour recertification training)	455.231	15,200
Reimbursement for Crime Victims and Witness Services Victim and Witness Assistance Program 2018	455.532	<u>39,909</u>
Total Wisconsin Department of Justice		<u>59,639</u>

**JEFFERSON COUNTY, WISCONSIN**

SCHEDULE OF EXPENDITURES OF STATE AWARDS (Continued)

For the Year Ended December 31, 2018

<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 18	465.337	\$ 40,090
Total Wisconsin Department of Military Affairs		<u>40,090</u>
<b><u>Wisconsin Department of Veterans Affairs</u></b>		
County Veterans Services Officer	485.001	13,000
County Transportation Grant	485.002	<u>3,267</u>
Total Wisconsin Department of Administration		<u>16,267</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		
2018 - 2019	505.371	<u>58,907</u>
Total Wisconsin Department of Administration		<u>109,907</u>
<b>Total State Awards</b>		<u><u>\$ 6,324,469</u></u>

\*Denotes Major State Program



## JEFFERSON COUNTY, WISCONSIN

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

For the Year Ended December 31, 2018

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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 \$3,057,299 received by the County's health and human services departments, of which, \$914,688 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 \$7,573,642 for the 2018 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, 2018.

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

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**Note 7 - Subrecipients**

The County did not provide federal awards to subrecipients during the year ended December 31, 2018.

**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, 2018.

**JEFFERSON COUNTY, WISCONSIN**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

For the Year Ended December 31, 2018

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**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
93.677	Social Services Block 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, 2018

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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

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, 2018

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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**

None.

**JEFFERSON COUNTY, WISCONSIN**

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

For the Year Ended December 31, 2018

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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? No

Name and Signature of Partner Daniel A. Berg



Date of Report June 4, 2019