

GREEN COUNTY

Monroe, Wisconsin

REPORT ON FEDERAL AND STATE AWARDS

For the Year Ended December 31, 2019

GREEN COUNTY

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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

INDEPENDENT AUDITORS' REPORT

To the County Board and Management
Green County
Monroe, 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 Green County, Wisconsin as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise Green County's basic financial statements, and have issued our report thereon dated June 23, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Green 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 Green County's internal control. Accordingly, we do not express an opinion on the effectiveness of Green 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 have not been identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2019-001, that we consider to be a material weakness.

Compliance and Other Matters

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

Green County's Response to Finding

Green County's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Green County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Baker Tilly US, LLP". The signature is written in a cursive, flowing style.

Baker Tilly US, LLP (formerly known as Baker Tilly Virchow Krause, LLP)
Madison, Wisconsin
June 23, 2020

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

INDEPENDENT AUDITORS' REPORT

To the County Board and Management
Green County
Monroe, Wisconsin

Report on Compliance for Each Major Federal and Major State Program

We have audited Green County's 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 Green County's major federal and major state programs for the year ended December 31, 2019. Green County's major federal and major state programs are identified in the summary of auditors' 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.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Green 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; 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*. Those standards, the Uniform Guidance and the *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 or a major state program occurred. An audit includes examining, on a test basis, evidence about Green 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 Green County's compliance.

Opinion on Each Major Federal and Major State Program

In our opinion, Green County 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 for the year ended December 31, 2019.

Report on Internal Control Over Compliance

Management of Green 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 Green County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal or 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 the *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 Green 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 a 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. However, material weaknesses may exist that have not been identified.

Purpose of this Report

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 the *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 the *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 Green County, Wisconsin as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise Green County's basic financial statements. We issued our report thereon dated June 23, 2020, 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 the *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.

A handwritten signature in black ink that reads "Baker Tilly US, LLP". The signature is written in a cursive, flowing style.

Baker Tilly US, LLP (formerly known as Baker Tilly Virchow Krause, LLP)
Madison, Wisconsin
September 3, 2020

GREEN COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended December 31, 2019

Grantor Agency / Program Title	Federal CFDA Number	Pass- Through Agency	Pass- Through Agency ID	Expenditures	Payments to Subrecipients
FEDERAL PROGRAMS					
U.S. Department of Agriculture					
Special Supplemental Food Program for Women, Infants, and Children	10.557	DHS	CARS 154710, 154746, 154760	\$ 152,009	\$ -
SNAP Cluster					
State Administration Matching Grants for the Supplemental Nutrition Assistance Program	10.561	Rock Co	Rock Co 277, 284, CARS 154661	139,786	-
Total SNAP Cluster				<u>139,786</u>	<u>-</u>
WIC Grants To States (WGS)	10.578	DHS	CARS 154740	1,225	-
Total U.S. Department of Agriculture				<u>293,020</u>	<u>-</u>
U.S. Department of Justice					
Crime Victim Assistance	16.575	DOJ	DOJ 2018-VO-01-15288/ 2017-VO-01-13383	89,522	-
Crime Victim Assistance	16.575	DOJ	2019-TD-03-14819	116,249	-
Subtotal				<u>205,771</u>	<u>-</u>
Total U.S. Department of Justice				<u>205,771</u>	<u>-</u>
U.S. Department of Education					
Special Education-Grants for Infants and Families	84.181	DHS	CARS 550	27,194	-
Total U.S. Department of Education				<u>27,194</u>	<u>-</u>
U.S. Department of Health and Human Services					
Special Programs for the Aging_ Title III, Part D-Disease Prevention and Health Promotion Services	93.043	GWAAR	GWAAR 560510	3,485	-
Aging Cluster					
Special Programs for the Aging-Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	GWAAR	GWAAR 560340	39,730	-
Special Programs for the Aging_ Title III, Part C - Nutrition Services	93.045	GWAAR	GWAAR 560350, 560360	82,274	-
Nutrition Services Incentive Program	93.053	GWAAR	GWAAR 560422	14,957	-
Total Aging Cluster				<u>136,961</u>	<u>-</u>
National Family Caregiver Support, Title III, Part E	93.052	GWAAR	GWAAR 560520	18,539	-
Public Health Emergency Preparedness	93.069	DHS	CARS 155050	42,216	-
Medicare Enrollment Assistance Program	93.071	DHS	CARS 560620	2,417	-
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	DHS	E5735P1	120,655	-
Immunization Cooperative Agreements	93.268	DHS	CARS 155020	8,284	-
Public Health Crisis Response Awards	93.354	DHS	CARS 155131	17,000	-
State Health Insurance Assistance Program	93.324	DHS	CARS 560432	4,432	-
Promoting Safe and Stable Families	93.556	DCF	SPARC 3306	42,827	-

See accompanying notes to schedule of expenditures of federal and state rewards.

GREEN COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended December 31, 2019

Grantor Agency / Program Title	Federal CFDA Number	Pass- Through Agency	Pass- Through Agency ID	Expenditures	Payments to Subrecipients
FEDERAL PROGRAMS (cont.)					
U.S. Department of Health and Human Services (cont.)					
TANF Cluster					
Block Grants for Temporary Assistance for Needy Families	93.558	DHS	CARS 561	\$ 70,287	\$ -
Total TANF Cluster				<u>70,287</u>	<u>-</u>
Child Support Enforcement	93.563	DCF	SPARC 7332, 7477, 7482, 7506, 7614, 7903	333,779	-
Low Income Home Energy Assistance	93.568	DOA	WHEAP19.23	9,969	-
CCDF Cluster					
Child Care and Development Block Grant	93.575	DCF	SPARC 831, 840, 852	52,747	-
Total CCDF Cluster				<u>52,747</u>	<u>-</u>
Stephanie Tubbs Jones Child Welfare Services Program	93.645	DCF	SPARC 3411, 3413, 3561, 3681	22,370	-
Foster Care - Title IV-E	93.658	DCF	SPARC 3344B, 3413, 3561, 3681	237,223	-
Subtotal				<u>237,223</u>	<u>-</u>
ARRA-Adoption Assistance	93.659	DCF	SPARC 3574	138	-
Social Services Block Grant	93.667	DHS	CARS 561	108,082	-
Subtotal				<u>108,082</u>	<u>-</u>
Children's Health Insurance Program	93.767	DHS	Rock Co. 277, 284	17,224	-
Medicaid Cluster					
Medical Assistance Program	93.778	DHS	Rock Co. 277,284/CARS 877, 881, 159320, 560058, 560061, 560074, 560081, 560087, 560091, 560097, 560152, 560155	1,175,182	605,651
Medical Program - RMS Surplus	93.778	DHS	RMS Surplus	17,673	-
Medical Assistance Program - WIMCR	93.778	DHS	State of WI	166,108	-
Total Medicaid Cluster				<u>1,358,963</u>	<u>605,651</u>
Opioid STR - SWCAP Grant	93.780	DHS	SWCAP	28,589	-
Opioid STR (State Targeted Response to the Opioid Crisis Grants)	93.788	DHS	CARS 533118	137,292	-
Block Grants for Community Mental Health Services	93.958	DHS	CARS 515, 569	5,212	-
Block Grants for Community Mental Health Services	93.958	DHS	CARS 533277	19,654	-
Subtotal				<u>24,866</u>	<u>-</u>
Block Grants for Prevention and Treatment of Substance Abuse	93.959	DHS	CARS 515, 545, 546, 570	39,934	-
Subtotal				<u>255,547</u>	<u>-</u>
Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF)	93.991	DHS	CARS 159220	6,334	-
Maternal and Child Health Services Block Grant	93.994	DHS	CARS 159320	13,076	-
Total U.S. Department of Health and Human Services				<u>2,857,689</u>	<u>-</u>

See accompanying notes to schedule of expenditures of federal and state rewards.

GREEN COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended December 31, 2019

Grantor Agency / Program Title	Federal CFDA Number	Pass- Through Agency	Pass- Through Agency ID	Expenditures	Payments to Subrecipients
FEDERAL PROGRAMS (cont.)					
U.S. Department of Homeland Security					
Emergency Management Performance Grant	97.042	DMA	2018-HSW	\$ 13,531	\$ -
Total U.S. Department of Homeland Security				<u>13,531</u>	<u>-</u>
TOTAL FEDERAL PROGRAMS				<u>\$ 3,397,205</u>	<u>\$ 605,651</u>

See accompanying notes to schedule of expenditures of federal and state rewards.

GREEN COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended December 31, 2019

Grantor Agency / Program Title	State ID Number	Expenditures	Payments to Subrecipients
STATE PROGRAMS			
Wisconsin Department of Agriculture, Trade and Consumer Protection			
Agricultural Clean Sweep	115.040	\$ 8,600	\$ -
County Staff and Support	115.150	137,314	-
Land and Water Resource Management	115.400	<u>53,519</u>	<u>-</u>
Total Wisconsin Department of Agriculture, Trade, and Consumer Protection		<u>199,433</u>	<u>-</u>
Wisconsin Department of Natural Resources			
ATV Enforcement Patrol	370.551	4,291	-
Wildlife Damage Abatement and Claims	370.553	<u>1,962</u>	<u>-</u>
Total Wisconsin Department of Natural Resources		<u>6,253</u>	<u>-</u>
Wisconsin Department of Transportation			
Elderly and Handicapped County Aids	395.101	<u>95,715</u>	<u>-</u>
Total Wisconsin Department of Transportation		<u>95,715</u>	<u>-</u>
Wisconsin Department of Health Services			
Dementia Care PVN Grant	435.X	18,977	-
Cons Contracts CHHD LD	435.157720	4,741	-
WIC Farmers Market Grant	435.15472	1,364	-
Comm Disease Ctrl & Prev	435.155800	4,100	-
IMAA State Share	435.283	113,975	-
IMAA Federal Share	435.284	2,153	-
Adult Protective Services	435.312	25,262	-
Children's COP	435.377	26,887	-
Alzheimer's Family Support	435.381	14,704	-
Coordinated Services County	435.515	50,586	-
Community Mental Health	435.516	60,179	-
Birth to Three Initiative	435.550	26,128	-
Basic County Allocation	435.561	621,629	-
Base County Allocation - State Match	435.681	86,223	-
CLTS Other CWA Admin GPR	435.877	10,474	-

See accompanying notes to schedule of expenditures of federal and state awards.

GREEN COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended December 31, 2019

Grantor Agency / Program Title	State ID Number	Expenditures	Payments to Subrecipients
STATE PROGRAMS (cont.)			
Wisconsin Department of Health Services (cont.)			
IM REG PILOT Second 6MTHS	435.880	\$ 1,083	\$ -
I&A EBS Ben Spec GPR	435.560024	24,243	-
I&A EBS OCI RPLCMENT GPR	435.560030	4,355	-
ADRC MFP-NH Relocation	435.560065	38,067	-
Aging & Dis Resource Ctr	435.560100	941,316	645,442
ADRC Dementia Care proj	435.560158	78,587	-
Senior Community Svs Prog	435.560330	6,538	-
Title 3C-1 Cong Meal Prog	435.560350	46,974	-
Title 3C-2 Home Meals	435.560360	2,737	-
Total Wisconsin Department of Health Services		<u>2,211,282</u>	<u>645,442</u>
Wisconsin Department of Children and Families			
Child Support Fingerprint	437.0961	108	-
Food Stamp Agency Incentives	437.0965	6,829	-
Medicaid Agency Incentives	437.0980	5,925	-
CW Kinship Care Program - Benefits	437.3377	44,817	-
CW Kinship Care Program - Assessment	437.338	2,916	-
Youth Justice Innovation Grants 2018-19	437.3407	44,271	-
JJ Community Intervention Program	437.3410	7,460	-
JJ AODA	437.3411	3,256	-
JJ Youth Aids	437.3413	317,316	-
Basic County Allocation	437.3561	207,665	-
CW Children & Families Allocations	437.3681	16,548	-
CW WSACWIS Annual Op Maint Fee	437.3935	(4,620)	-
PDS Partnership Fees	437.3940	(1,668)	-
Youth Specific Case Management Systems Fee	437.3945	(38,000)	-
CS State GPR Funding/PR Funding Allocation	437.7502	39,846	-
CS Medical Support GPR Earned Federal Match	437.7606	1,699	-
Total Wisconsin Department of Children and Families		<u>654,368</u>	<u>-</u>
Wisconsin Department of Justice			
DNA Sample Reimbursement	455.221	1,010	-
Child Advocacy	455.523	17,000	-
Victim & Witness Assistance Program	455.532	28,373	-
Total Wisconsin Department of Justice		<u>46,383</u>	<u>-</u>

See accompanying notes to schedule of expenditures of federal and state awards.

GREEN COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended December 31, 2019

Grantor Agency / Program Title	State ID Number	Expenditures	Payments to Subrecipients
STATE PROGRAMS (cont.)			
Wisconsin Department of Military Affairs			
Emergency Response Equipment Grant	465.308	\$ 4,485	\$ -
Total Wisconsin Department of Military Affairs		<u>4,485</u>	<u>-</u>
Wisconsin Department of Veterans Affairs			
County Veteran Service Office	485.001	<u>10,000</u>	<u>-</u>
Total Wisconsin Department of Veterans Affairs		<u>10,000</u>	<u>-</u>
Wisconsin Department of Administration			
Utility Public Benefits - Low Income Assistance	505.371	33,403	-
Land Information Board Grants	505.438	<u>97,216</u>	<u>-</u>
Total Wisconsin Department of Administration		<u>130,619</u>	<u>-</u>
TOTAL STATE PROGRAMS		<u>\$ 3,358,538</u>	<u>\$ 645,442</u>

See accompanying notes to schedule of expenditures of federal and state awards.

GREEN COUNTY

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS For the Year Ended December 31, 2019

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal and state awards (the “schedule”) includes the federal and state award activity of Green County under programs of the federal and state government for the year ended December 31, 2019. 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) and the *State Single Audit Guidelines*. Because the schedule presents only a selected portion of the operations of Green County, it is not intended to and does not present the financial position, changes in net position or cash flows of Green County.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedule are reported on the accrual or modified 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. Negative amounts shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

The underlying accounting records for some grant programs are maintained on the modified accrual basis of accounting. Under the modified accrual basis, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the liability is incurred. The accounting records for other grant programs are maintained on the accrual basis, i.e., when the revenue has been earned and the liability is incurred.

NOTE 3 – CARS/SPARC REPORT DATES

The Schedule of Expenditures of Federal and State Awards includes adjustments through the following Community Aids Reporting System (CARS) reports dated June 25, 2020 and System for Payments and Reports of Contracts (SPARC) reports for December 2019. Federal/state funding splits for awards passed through Wisconsin Department of Health Services (DHS) are based on the splits provided by DHS on May 6, 2020. Federal/state funding splits for awards passed through Wisconsin Department of Children and Families (DCF) are based on the splits provided by DCF on May 18, 2020.

NOTE 4 – INDIRECT COST RATE

Green County has not elected to use the 10% de minimis indirect cost rate of the Uniform Guidance.

GREEN COUNTY

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS For the Year Ended December 31, 2019

NOTE 5 – PASS-THROUGH AGENCIES

Green County received federal awards from the following pass-through agencies:

DHS	Wisconsin Department of Health Services
DCF	Wisconsin Department of Children and Families
DOA	Wisconsin Department of Administration
Rock Co	Rock County, Wisconsin
GWAAR	Greater Wisconsin Agency on Aging Resources, Inc.
DMA	Wisconsin Department of Military Affairs
DOJ	Wisconsin Department of Justice

GREEN COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2019

SECTION I – SUMMARY OF AUDITORS’ RESULTS

FINANCIAL STATEMENTS

Type of report the auditor issued on whether the financial statements were prepared in accordance with GAAP:

unmodified

Internal control over financial reporting:

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

Noncompliance material to financial statements noted?

 yes X no

FEDERAL OR STATE AWARDS

Internal control over major programs:

- | | Federal Programs | State Programs |
|--|--|--|
| > Material weakness(es) identified? | <u> </u> yes <u> X </u> no | <u> </u> yes <u> X </u> no |
| > Significant deficiencies identified that are not considered to be material weakness(es)? | <u> </u> yes <u> X </u> none reported | <u> </u> yes <u> X </u> none reported |

Type of auditor’s report issued on compliance for major programs:

unmodified

unmodified

Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a) of the Uniform Guidance or the *State Single Audit Guidelines*?

 yes X no yes X no

Auditee qualified as low-risk auditee?

 yes X no yes X no

Dollar threshold used to distinguish between type A and type B programs:

 \$ 750,000 \$ 250,000

GREEN COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2019

SECTION I – SUMMARY OF AUDITORS’ RESULTS (cont.)

FEDERAL OR STATE AWARDS (cont.)

Identification of major state programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
93.778	Medicaid Cluster – Medical Assistance Program

<u>State Number</u>	<u>Name of State Program</u>
115.150	County Staff and Support
115.400	Land Water Resource Management
395.101	Elderly & Handicapped County Aids
437.3413	JJ Youth Aids
435.560100	Aging & Disability Resource Center

SECTION II – FINANCIAL STATEMENT FINDINGS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

FINDING 2019-001: INTERNAL CONTROL OVER FINANCIAL REPORTING

REPEAT OF FINDING 2018-001

Criteria: AU-C Section 315 requires auditors to report a material weakness when the auditor prepares the annual financial statements and footnotes, identifies material audit entries, or the auditor prepares the schedule of expenditures of federal and state awards.

Condition: We, as your auditors, prepared the annual financial statements, noted material journal entries, and prepared the GASB No. 34 conversion entries.

Cause: The county does not have the resources required to prepare the GASB No. 34 conversion entries and the annual financial statements and footnotes.

Effect: There is a greater risk that the county’s financial statements will not contain all of the required disclosures or be materially misstated if prepared by your auditors.

Recommendation: We recommend that the county put in place procedures to determine if resources would be available to prepare a complete set of financial statements without material changes.

Management’s Response: The county does not have sufficient staff to prepare complete financial statements and the GASB No. 34 conversion entries. The county has investigated other options, but at this time has not found any options which are cost effective. For now, the county will continue to rely on the auditors to prepare these statements. The Finance Director began reviewing the financial statements and reconciling them to the general ledger as of May, 2016. The Finance Director is also using a disclosure checklist as a guide in reviewing the statements.

