

# **La Crosse County**

Report on Federal and State Awards

December 31, 2021

# La Crosse County

---

Table of Contents  
December 31, 2021

	<u>Page</u>
<b>Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i></b>	1
<b>Independent Auditors' 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 <i>State Single Audit Guidelines</i></b>	3
Schedule of Expenditures of Federal and State Awards	6
Notes to Schedule of Expenditures of Federal and State Awards	14
Schedule of Findings and Questioned Costs	16

**Independent Auditors' Report on Internal Control  
Over Financial Reporting and on Compliance  
and Other Matters Based on an Audit of  
Financial Statements Performed in Accordance  
With *Government Auditing Standards***

To the Honorable Board of County Supervisors of  
La Crosse County

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, the discretely presented component unit, each major fund and the aggregate remaining fund information of La Crosse County, (the County) as of and for the year ended December 31, 2021 and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 24, 2022. The financial statements of the discretely presented component unit, Mississippi Valley Health Services (MVHS), were not audited in accordance with *Government Auditing Standards* and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with MVHS.

**Report on 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) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. 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 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.

Madison, Wisconsin  
June 24, 2022

**Independent Auditors' 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***

To the Honorable Board of County Supervisors of  
La Crosse County

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

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

We have audited La Crosse County's (the County) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the *State Single Audit Guidelines* (the *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, 2021. The 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.

In our opinion, the County complied, in all material respects, with the 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, 2021.

***Basis for Opinion on Each Major Federal and Major State Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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 *Guidelines*. Our responsibilities under those standards, the Uniform Guidance, and the *Guidelines* are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal and major state program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation and maintenance of effective internal controls over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal and state programs.

## ***Auditors' Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and the *Guidelines* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal and major state program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and the *Guidelines*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and the *Guidelines*, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### ***Other Matters***

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the Uniform Guidance and the *Guidelines* and which is described in the accompanying schedule of findings and questioned costs as item 2021-001. Our opinion on each major federal and major state program is not modified with respect to this matter.

*Government Auditing Standards* requires the auditor to perform limited procedures on the County's response to the noncompliance finding identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

### **Report on Internal Control Over Compliance**

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a significant deficiency.

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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2021-001, to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

*Government Auditing Standards* requires the auditor to perform limited procedures on the County's response to the internal control over compliance finding identified in our audit described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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 *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 Guidelines**

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the County as of and for the year ended December 31, 2021 and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated June 24, 2022, 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 *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.

*Baker Tilly US, LLP*

Madison, Wisconsin  
August 24, 2022

**La Crosse County**

Schedule of Expenditures of Federal and State Awards  
Year Ended December 31, 2021

Grantor Agency / Program Title	Federal Assistance Listing Number	Pass- Through Agency	Pass- Through Agency ID	Expenditures	Payments to Subrecipients
<b>Federal Programs</b>					
<b>U. S. Department of Agriculture</b>					
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	DHS	154711	\$ 512	\$ -
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	DHS	154710, 154746, 154760	<u>505,983</u>	<u>-</u>
Subtotal				<u>506,495</u>	<u>-</u>
SNAP Cluster					
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	DHS	61, 284, 286, 154661	<u>1,436,450</u>	<u>822,747</u>
Total SNAP Cluster				<u>1,436,450</u>	<u>822,747</u>
Farm to School Grant Program	10.575	N/A	CN-F2S-IMP-19-WI-1	<u>29,445</u>	<u>29,219</u>
Total U.S. Department of Agriculture				<u>1,972,390</u>	<u>851,966</u>
<b>U.S. Department of Housing and Urban Development</b>					
CDBG - Entitlement Grants Cluster					
Community Development Block Grants/Entitlement Grants	14.218	City of La Crosse	B20MC550004	<u>25,000</u>	<u>-</u>
Total CDBG - Entitlement Grants Cluster				<u>25,000</u>	<u>-</u>
COVID-19 Community Development Block Grant/State's Program	14.228	DOA	B-20-DW-55-0001	83,145	-
Community Development Block Grant/State's Program	14.228	DOA	H 14-15-06 EAP	515,036	-
Community Development Block Grant/State's Program	14.228	DOA	HSG 20-06	<u>1,123,464</u>	<u>-</u>
Subtotal				<u>1,721,645</u>	<u>-</u>
Total U.S. Department of Housing and Urban Development				<u>1,746,645</u>	<u>-</u>
<b>U.S. Department of Justice</b>					
COVID-19 Coronavirus Emergency Supplemental Funding Program (BJA FY20)	16.034	DOJ	2020-VD-BX-0864	31,552	-
Juvenile Justice and Delinquency Prevention, Allocation to States	16.540	DOJ	2018-JF-27-16319	3,286	-
National Criminal History Improvement Program (NCHIP)	16.554	DOJ	2020-NC-01-16566	20,090	-
Drug Court Discretionary Grant Program	16.585	DOJ	2017-DC-BX-0008	35,113	-
Public Safety Partnership and Community Policing Grants	16.710	DOJ	2015HPWX0006	2,500	1,735
Public Safety Partnership and Community Policing Grants	16.710	DOJ	2016AMWX0023	<u>6,500</u>	<u>4,790</u>
Subtotal				<u>9,000</u>	<u>6,525</u>
Edward Byrne Memorial Justice Assistance Grant Program	16.738	DOJ	2019-DJ-01-16432	39,208	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	DOJ	2017/2018-DJ-02-16002	66,221	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	DOJ	2020-DJ-BX-0632	<u>6,209</u>	<u>-</u>
Subtotal				<u>111,638</u>	<u>-</u>
Second Chance Act Reentry Initiative	16.812	DOJ	2017-RW-BX-0004	<u>102,275</u>	<u>-</u>
Total U.S. Department of Justice				<u>312,954</u>	<u>6,525</u>

See notes to schedules of expenditures of federal and state awards



**La Crosse County**

Schedule of Expenditures of Federal and State Awards  
Year Ended December 31, 2021

Grantor Agency / Program Title	Federal Assistance Listing Number	Pass- Through Agency	Pass- Through Agency ID	Expenditures	Payments to Subrecipients
<b>U.S. Department of Transportation</b>					
Highway Planning and Construction Cluster					
Highway Planning and Construction, Safe Routes to Schools	20.205	DOT	1009-00-67773, 1009-01-03/04	\$ 9,807	\$ -
Highway Planning and Construction, Transportation Planning Grant	20.205	DOT	2021 UPWP PL 395-0095-15-77	186,715	-
Highway Planning and Construction, Consolidated Planning Grant	20.205	MN DOT	1045120	42,927	-
Highway Planning and Construction, Transportation Planning Grant w/ La Crescent	20.205	MN DOT	1045126	11,000	-
Total Highway Planning and Construction Cluster				<u>250,449</u>	<u>-</u>
Formula Grant Program for Rural Areas	20.509	DOT	21069-PT-021-0100	434,802	-
Highway Safety Cluster					
State and Community Highway Safety	20.600	Town of Campbell	FG-2021-Town of -05677	7,325	-
National Priority Safety Programs	20.616	DOT	3950981-25-42	4,150	-
Total Highway Safety Cluster				<u>11,475</u>	<u>-</u>
Total U.S. Department of Transportation				<u>696,726</u>	<u>-</u>
<b>U.S. Department of Treasury</b>					
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	N/A	586,441	-
Total U.S. Department of Treasury				<u>586,441</u>	<u>-</u>
<b>U.S. Environmental Protection Agency</b>					
State Indoor Radon Grants	66.032	DHS	150321	5,920	-
Nonpoint Source Implementation Grants	66.460	DNR	TMD32000LY21	65,142	-
Total U.S. Environmental Protection Agency				<u>71,062</u>	<u>-</u>
<b>U.S. Department of Education</b>					
Special Education-Grants for Infants and Families	84.181	DHS	550	94,336	61,676
Total U.S. Department of Education				<u>94,336</u>	<u>61,676</u>
<b>U.S. Election Assistance Commission</b>					
2018 HAVA Election Security Grants	90.404	WEC	2020ES32	63,505	-
Total U.S. Election Assistance Commission				<u>63,505</u>	<u>-</u>
<b>U. S. Department of Health and Human Services</b>					
Medical Reserve Corps Small Grant Program	93.008	DHS	6 HITEP 200045-01-01	431	-
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043	GWAAR	560510	11,468	-
Aging Cluster					
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	GWAAR	560340	99,274	-
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	GWAAR	560350, 560360	318,548	-
Nutrition Services Incentive Program	93.053	GWAAR	560422	48,045	-
Total Aging Cluster				<u>465,867</u>	<u>-</u>
National Family Caregiver Support, Title III, Part E	93.052	GWAAR	560520	48,717	-
Public Health Emergency Preparedness	93.069	DHS	155015	95,194	-
Public Health Emergency Preparedness	93.069	DHS	N/A	4,499	-
Subtotal				<u>99,693</u>	<u>-</u>
Environmental Public Health and Emergency Response	93.070	N/A	N/A	51,884	7,500
Medicare Enrollment Assistance Program	93.071	DHS	560620	7,534	-
Injury Prevention and Control Research and State and Community Based Programs	93.136	DHS	150215	46,246	-
Injury Prevention and Control Research and State and Community Based Programs	93.136	DHS	NU17CE925003	51,274	-
Subtotal				<u>97,520</u>	<u>-</u>

See notes to schedules of expenditures of federal and state awards

**La Crosse County**

Schedule of Expenditures of Federal and State Awards  
Year Ended December 31, 2021

Grantor Agency / Program Title	Federal Assistance Listing Number	Pass- Through Agency	Pass- Through Agency ID	Expenditures	Payments to Subrecipients
Grants to States to Support Oral Health Workforce Activities	93.236	DHS	115004	\$ 12,073	\$ -
Immunization Cooperative Agreements	93.268	DHS	155020	23,456	-
COVID-19 Immunization Cooperative Agreements	93.268	DHS	155809	76,566	-
Subtotal				100,022	-
Drug-Free Communities Support Program Grants	93.276	DHS	NU17CE010111	6,805	-
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	DHS	155802	27,547	-
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	DHS	155806	1,454,939	-
Subtotal				1,482,486	-
State Health Insurance Assistance Program	93.324	DHS	560432	6,694	-
COVID-19 Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	DHS	155801	53,128	-
COVID-19 Provider Relief Fund and American Rescue Plan Rural Distribution	93.498	N/A	2020	1,120,449	-
Promoting Safe and Stable Families	93.556	DCF	3306	57,103	-
Temporary Assistance for Needy Families	93.558	DHS	3632, 561	327,205	-
Child Support Enforcement	93.563	DCF	7332F, 7332R, 7477, 7482, 7506, 7560, 7618C, 7619	879,991	-
Low-Income Home Energy Assistance	93.568	DOA	G-19B1WILIEA	149,275	-
CCDF Cluster					
Child Care and Development Block Grant	93.575	DCF	0831, 0840, 0852	686,650	305,416
Total CCDF Cluster				686,650	305,416
Head Start Cluster					
Head Start	93.600	DCF	N/A	23,525	-
Total Head Start Cluster				23,525	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	DCF	1740, 3413, 3561, 3681	96,094	31,050
Foster Care, Title IV-E	93.658	DCF	3568, 3396, 3413, 3554, 3561, 3681, 3604	1,449,079	-
COVID-19 Foster Care, Title IV-E	93.658	DCF	3619	9,880	-
Subtotal				1,458,959	-
Adoption Assistance	93.659	DCF	3574	29,503	-
Social Services Block Grant	93.667	DHS	561	337,278	-
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	DCF	3621	141	-
COVID-19 Elder Abuse Prevention Interventions Program	93.747	DHS	560332	1,588	-
Children's Health Insurance Program	93.767	DHS	284, 286	158,881	97,235
Medicaid Cluster					
Medical Assistance Program	93.778	DHS	62, 75, 284, 878, 81078, 286, 81078, 560152, 560155	2,601,080	1,080,308
Medical Assistance Program	93.778	DHS	872	2,801,679	-
Medical Assistance Program-WIMCR	93.778	DHS	N/A	378,626	-
Medical Assistance Program-Enhanced Funds	93.778	DHS	N/A	392,338	240,141
Medical Assistance Program-RMS	93.778	DHS	N/A	126,019	77,123
Total Medicaid Cluster				6,299,742	1,397,572

See notes to schedules of expenditures of federal and state awards

**La Crosse County**

Schedule of Expenditures of Federal and State Awards  
Year Ended December 31, 2021

Grantor Agency / Program Title	Federal Assistance Listing Number	Pass- Through Agency	Pass- Through Agency ID	Expenditures	Payments to Subrecipients
Opioid STR	93.788	DHS	531287	\$ 283,324	\$ -
Hospital Preparedness Program (HPP) Ebola Preparedness and Response Activities	93.817	DHS	U3REP150530	828	-
National Bioterrorism Hospital Preparedness Program	93.889	DHS	NU90TP921893, U3REP190586	106,289	-
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898	DHS	157120	3,006	-
HIV Prevention Activities, Health Department Based	93.940	DHS	155957	10,786	-
Block Grants for Community Mental Health Services	93.958	DHS	515, 569, 533283	90,641	-
Block Grants for Community Mental Health Services	93.958	DHS	533144, 533287	<u>7,325</u>	-
Subtotal				<u>97,966</u>	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	DHS	515, 545, 546, 570	206,089	40,609
Preventive Health and Health Services Block Grant	93.991	DHS	159220	15,986	-
Maternal and Child Health Services Block Grant to the States	93.994	DHS	159320	<u>33,687</u>	-
Total U.S. Department of Health and Human Services				<u>14,828,667</u>	<u>1,879,382</u>
<b>U. S. Department of Homeland Security</b>					
Disaster Assistance - Public Assistance (Presidentially Declared Disasters)	97.036	DMA	PA-05-WI-4343-PW-00421	19,989	-
Emergency Management Performance Grants	97.042	DMA	2021-EMPG-01-12119	67,390	-
Emergency Management Performance Grants	97.042	DMA	EMPG-S-WI-2020-C8332	5,930	-
COVID-19 Emergency Management Performance Grants	97.042	DMA	PDMC-PL-05-WI-2017-012	<u>5,107</u>	-
Subtotal				<u>78,427</u>	-
Homeland Security Grant Program	97.067	DMA	2018-HSW-02A-12331	7,407	-
Homeland Security Grant Program	97.067	DMA	2019-HSW-02B-12340	1,600	-
Homeland Security Grant Program	97.067	DMA	2019-HSW-02B-12344	1,471	-
Homeland Security Grant Program	97.067	DMA	2019-HSW-02A-12274	6,132	-
Homeland Security Grant Program	97.067	DMA	2020-HSW-02A-12319	33,800	-
Homeland Security Grant Program	97.067	DMA	2020-HSW-02A-12300	19,935	-
Homeland Security Grant Program	97.067	DMA	2020-HSW-02B-12401	<u>10,718</u>	-
Subtotal				<u>81,063</u>	-
Total U.S. Department of Homeland Security				<u>179,479</u>	-
Total federal programs				<u>\$ 20,552,205</u>	<u>\$ 2,799,549</u>

See notes to schedules of expenditures of federal and state awards

**La Crosse County**

Schedule of Expenditures of Federal and State Awards  
Year Ended December 31, 2021

Grantor Agency / Program Title	State ID Number	Expenditures	Payments to Subrecipients
<b>State Programs</b>			
<b>Wisconsin Department of Agriculture, Trade and Consumer Protection</b>			
Clean Sweep Household Hazardous Waste Program	115.004	\$ 22,794	\$ -
County Staff and Support	115.150	153,985	-
Land and Water Resource Management	115.400	<u>55,511</u>	<u>-</u>
Total Wisconsin Department of Agriculture, Trade and Consumer Protection		<u>232,290</u>	<u>-</u>
<b>Wisconsin Department of Natural Resources</b>			
County Conservation	370.563	5,000	-
Recreational Aids, Snowmobile Trail and Area	370.574	43	-
Recreational Aids, Snowmobile Trail and Area	370.485	55,342	-
Wildlife Damage Claims and Abatement	370.553	<u>13,546</u>	<u>-</u>
Total Wisconsin Department of Natural Resources		<u>73,931</u>	<u>-</u>
<b>Wisconsin Department of Transportation</b>			
Elderly and Handicapped County Aids	395.101	323,649	-
Transportation Planning Grant	395.202	<u>10,597</u>	<u>-</u>
Total Wisconsin Department of Transportation		<u>334,246</u>	<u>-</u>
<b>Wisconsin Department of Health Services</b>			
PH EMERGENCY QUARANTINE	435.105000	53,515	-
Trauma Care System-RTACS	435.153311	15,817	-
WIC Farmers Market	435.154720	3,467	-
Comm Disease Ctrl & Prev	435.155800	2,650	-
HIV Prev PS & Linkages	435.155957	5,214	-

See notes to schedules of expenditures of federal and state awards

**La Crosse County**

Schedule of Expenditures of Federal and State Awards  
 Year Ended December 31, 2021

Grantor Agency / Program Title	State ID Number	Expenditures	Payments to Subrecipients
WWWP GPR EDU and MJA	435.157010	\$ 57,497	\$ -
Cons Contracts CHHD LD	435.157720	10,383	-
TPCP WI Wins	435.181004	17,700	-
TPCP Community Intrvns	435.181010	104,733	-
IMAA State Share	435.283000	1,235,915	756,380
IMAA Federal Share	435.284000	19,660	12,032
IM FSET GPR MA	435.285000	90,105	55,144
IM FSET FED MA Amounts	435.286000	613	375
APS-Adult Protective Services	435.312000	62,953	-
Children's COP	435.377000	439,732	-
Alzheimers Family Support	435.381000	36,914	-
Coordinated Services Team Initiative	435.515000	49,842	-
Community Mental Health	435.516000	343,078	43,289
Birth to Three Initiative	435.550000	108,363	70,847
B3 Innovation Grant	435.553000	66,420	27,794
ADRC MFP-NH Relocation	435.560065	12,080	-
Aging & Dis Resource Ctr	435.560100	643,020	-
ADRC Dementia Care Proj	435.560158	75,416	-
Benefit Specialist County	435.560320	28,215	-
ADRC SPAP EBS	435.560328	7,779	-
Senior Community Svs Prog	435.560330	9,944	-
Title 3C-1 Cong Meal Prog	435.560350	35,777	-
Title 3C-2 Home Meals	435.560360	11,281	-
Elder Abuse Service	435.560490	38,589	-
Basic County Allocation	435.561000	1,988,838	-
FPI Non-Fed	435.600000	65,816	40,279
STATE/COUNTY MATCH	435.681000	273,464	-
Regional Crisis Grants	435.810750	72,235	-
Medical Assistance Crisis Training, Non-Federal	435.810790	3,484	-
CLTS WAIVER GPR	435.871000	1,459,169	-
CLTS WAIVER CWA ADMIN GPR	435.877000	147,204	-
IMD RI Incentive Payment	435.955000	12,473	12,473
<b>Total Wisconsin Department of Health Services</b>		<b>7,609,355</b>	<b>1,018,613</b>

See notes to schedules of expenditures of federal and state awards

**La Crosse County**

Schedule of Expenditures of Federal and State Awards  
Year Ended December 31, 2021

Grantor Agency / Program Title	State ID Number	Expenditures	Payments to Subrecipients
<b>Wisconsin Department of Children and Families</b>			
Food Stamp Agency Incentives	437.0965	\$ 50,061	\$ 4,841
Food Stamp Agency Incentives	437.0965	<u>66,485</u>	<u>66,485</u>
Subtotal		<u>116,546</u>	<u>71,326</u>
AFDC Agency Incentives	437.0975	83	45
AFDC Agency Incentives	437.0975	<u>15</u>	<u>15</u>
Subtotal		<u>98</u>	<u>60</u>
Medicaid Agency Incentives	437.0980	43,387	6,516
Medicaid Agency Incentives	437.0980	<u>51,641</u>	<u>51,641</u>
Subtotal		<u>95,028</u>	<u>58,157</u>
Runaway and Homeless Youth Grant	437.1740	37,950	37,950
CW Kinship Care Program, Benefits	437.3377A	120,396	-
CW Kinship Care Program, Benefits	437.3377B	<u>270,256</u>	<u>-</u>
Subtotal		<u>390,652</u>	<u>-</u>
CW Kinship Care Program, Assessment	437.3380A	12,040	-
CW Kinship Care Program, Assessment	437.3380B	<u>27,187</u>	<u>-</u>
Subtotal		<u>39,227</u>	<u>-</u>
JJ Community Intervention Program	437.3410	61,302	-
JJ AODA	437.3411	23,544	-
JJ Youth Aids	437.3413	1,153,861	-
CW Children and Families Allocation	437.3561	1,366,184	-
CW Children & Families Allocations	437.3681	109,456	-
Out-of-Home Care Placements for Sex Trafficked Youth	437.3720	74,326	-
CW WiSACWIS Annual Operation Maintenance Fee	437.3935	(13,100)	-
PDS Partnership Fees	437.3940	(5,310)	-
CS Additional Funding	437.7335	20,979	-
CS State GPR/PR Funding Allocation	437.7502	127,140	-
CS Medical Support GPR Earned	437.7606	<u>4,111</u>	<u>-</u>
Total Wisconsin Department of Children and Families		<u>3,601,994</u>	<u>167,493</u>

See notes to schedules of expenditures of federal and state awards

**La Crosse County**Schedule of Expenditures of Federal and State Awards  
Year Ended December 31, 2021

<b>Grantor Agency / Program Title</b>	<b>State ID Number</b>	<b>Expenditures</b>	<b>Payments to Subrecipients</b>
<b>Wisconsin Department of Justice</b>			
Treatment and Alternatives and Diversions	455.271	\$ 156,885	\$ -
Law Enforcement Drug Trafficking Response (Project Intercept)	455.508	60,073	4,350
Victim and Witness Assistance Program	455.532	<u>90,391</u>	<u>-</u>
Total Wisconsin Department of Justice		<u>307,349</u>	<u>4,350</u>
<b>Wisconsin Department of Military Affairs</b>			
Public Safety - Emergency Government Disaster Assistance	465.305	3,332	-
Emergency Government Response Equipment	465.308	5,428	-
Emergency Planning Grant	465.337	<u>31,722</u>	<u>-</u>
Total Wisconsin Department of Military Affairs		<u>40,482</u>	<u>-</u>
<b>Wisconsin Department of Veteran Affairs</b>			
County Veterans Service Officer	485.001	<u>13,000</u>	<u>-</u>
Total Wisconsin Department of Veteran Affairs		<u>13,000</u>	<u>-</u>
<b>Wisconsin Department of Administration</b>			
Land Information Grant	505.166	44,105	-
Low Income Home Energy Assistance Program	505.371	<u>81,811</u>	<u>-</u>
Total Wisconsin Department of Administration		<u>125,916</u>	<u>-</u>
Total state programs		<u>\$ 12,338,563</u>	<u>\$ 1,190,456</u>

*See notes to schedules of expenditures of federal and state awards*

# La Crosse County

Notes to Schedule of Expenditures of Federal and State Awards  
Year Ended December 31, 2021

---

## 1. Basis of Presentation

The accompanying schedule of expenditures of federal and state awards (the Schedule) includes the federal and state award activity of La Crosse County, Wisconsin under programs of the federal and state government for the year ended December 31, 2021. 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 La Crosse County, it is not intended to and does not present the financial position, changes in net position or cash flows of La Crosse County.

## 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.

## 3. ALN 93.498 Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution

The Health Resources and Services Administration (HRSA) has directed health care providers to report expenditures on the Schedule using periods that are based on the deadline to use the funds along with the PRF portal reporting time period. In accordance with this guidance, La Crosse County has reported expenditures for ALN 93.498 that were incurred between January 1, 2020 and December 31, 2021, which represent Periods 1 and 2 as identified by HRSA, in the accompanying Schedule.

## 4. CARS/SPARC Report Dates

The Schedule of Expenditures of Federal and State Awards includes adjustments through the Community Aids Reporting System (CARS) reports dated February 22, 2022 and the SPARC reports for December 2021. Federal/state funding splits for awards passed through Wisconsin Department of Health Services (DHS) are based on the splits provided by DHS on February 4, 2022. Federal/state funding splits for awards passed through Wisconsin Department of Children and Families (DCF) are based on the splits provided by DCF on January 12, 2022.

## 5. Indirect Cost Rate

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



## La Crosse County

---

Notes to Schedule of Expenditures of Federal and State Awards  
Year Ended December 31, 2021

### 6. Pass-Through Agencies

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

DOA	Wisconsin Department of Administration
DHS	Wisconsin Department of Health Services
DMA	Wisconsin Department of Military Affairs
DOT	Wisconsin Department of Transportation
MN DOT	Minnesota Department of Transportation
DCF	Wisconsin Department of Children and Families
DOJ	Wisconsin Department of Justice
DNR	Wisconsin Department of Natural Resources
City of La Crosse	City of La Crosse, Wisconsin
Town of Campbell	Town of Campbell, Wisconsin
WEC	Wisconsin Elections Commission
GWAAR	Greater Wisconsin Agency on Aging Resources

# La Crosse County

Schedule of Findings and Questioned Costs  
Year Ended December 31, 2021

## Section I – Summary of Auditors' Results

### Financial Statements

Type of auditors' report issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified

Internal control over financial reporting:

Material weakness(es) identified?  yes  no

Significant deficiency(ies) identified?  yes  none reported

Noncompliance material to financial statements noted?  yes  no

### Federal or State Awards

Internal control over major programs:

	<u>Federal Programs</u>		<u>State Programs</u>	
Material weakness(es) identified?	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no

Significant deficiencies identified that are not considered to be material weakness(es)?	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> none reported	<input checked="" type="checkbox"/> yes	<input type="checkbox"/> none reported
--	------------------------------	---	---	--

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

	<u>Federal Programs</u>		<u>State Programs</u>	
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 <i>State Single Audit Guidelines</i> ?	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no	<input checked="" type="checkbox"/> yes	<input type="checkbox"/> no

	<u>Federal Programs</u>		<u>State Programs</u>	
Auditee qualified as low-risk auditee?	<input checked="" type="checkbox"/> yes	<input type="checkbox"/> no	<input checked="" type="checkbox"/> yes	<input type="checkbox"/> no

	<u>Federal</u>	<u>State</u>	
		<u>DHS</u>	<u>All Others</u>
Dollar threshold used to distinguish between type A and type B programs:	\$ 750,000	\$ 582,048	\$ 250,000

# La Crosse County

Schedule of Findings and Questioned Costs  
Year Ended December 31, 2021

Identification of major federal programs:

<u>Assistance Listing Number</u>	<u>Name of Federal Program/Cluster</u>
14.228	COVID-19 Community Development Block Grant/State's Program
14.228	Community Development Block Grant/State's Program
21.027	COVID-19 State and Local Fiscal Recovery Fund
93.323	COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases
93.498	COVID-19 Provider Relief Fund and American Rescue Plan Rural Distribution

Identification of major state programs:

<u>State Number</u>	<u>Name of State Program</u>
435.283000	IMAA State Share
435.871	CLTS Waiver GPR
435.560100	Aging and Disability Resource Center
437.3377	CW Kinship Care Program - Benefits

## Section II – Financial Statement Findings Required to be Reported in Accordance with *Government Auditing Standards*

No findings were reported.

## Section III – Federal and State Awards Findings and Questioned Costs

### Finding 2021-001: Central Services Cost Allocation Plan - Based on 2019 Financials

**Program Title:** General Requirements

**Grantor Agency:** Wisconsin Department of Children and Families

**State Award No. /Year:** N/A / 2021

*Criteria:* Per section 2.7 of the Appendix to the State Single Audit Guidelines for Programs from the Department of Children and Families, 2021 Revision, the actual costs incurred should equal the total costs charged, both direct and indirect.

*Condition:* We selected three central service departments within the cost allocation plan to test to general ledger expenditures. One of the three selected departments included more expenditures within the cost allocation plan than what had been recorded in the general ledger in the fiscal year 2019. It was determined there was a calculation error in determining the amount of costs to be allocated within the plan, specifically within the facilities central service department. Our sample was not statistically valid.

*Cause:* Review of the plan did not detect the calculation error.

*Effect:* The amount listed within the Indirect Cost Plan was more than the expenditures recorded in the general ledger for facilities department expenditures.

# La Crosse County

Schedule of Findings and Questioned Costs  
Year Ended December 31, 2021

*Questioned Costs:* None noted

*Recommendation:* During review, compare the general ledger expenditures to the amounts to be allocated within the project plan.

*Management's Response:* This discrepancy was identified by County Finance staff prior to the 2021 audit. Finance staff evaluated the error and determined it to have an immaterial impact on 2021 grant claiming. The total error impacted all departments and only a fraction of the amount impacted grant claiming. In addition, the error was corrected in the following indirect cost reports to ensure accurate grant claiming. Finance staff have established a detailed review process for all future indirect cost reports to ensure accuracy.

## Section IV – Other Issues

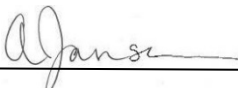
Does the auditor's report or the notes to the financial statements include disclosure with regard to substantial doubt as to the auditee's ability to continue as a going concern? \_\_\_\_\_ yes        X   no

Does the audit report show audit issues (i.e., material non-compliance, non-material non-compliance, questioned costs, material weakness, significant deficiency, management letter comment, 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, Trade and Consumer Protection	_____ yes	<u>  X  </u> no
Department of Natural Resources	_____ yes	<u>  X  </u> no
Department of Transportation	_____ yes	<u>  X  </u> no
Department of Health Services	_____ yes	<u>  X  </u> no
Department of Children and Families	<u>  X  </u> yes	_____ no
Department of Justice	_____ yes	<u>  X  </u> no
Department of Military Affairs	_____ yes	<u>  X  </u> no
Department of Veteran Affairs	_____ yes	<u>  X  </u> no
Department of Administration	_____ yes	<u>  X  </u> no

Was a Management Letter or other document conveying audit comments issued as a result of this audit? \_\_\_\_\_ yes        X   no

Name and signature of partner

  
\_\_\_\_\_  
Andrea Jansen, CPA, CFE, Partner

Date of report

August 24, 2022