

LA CROSSE COUNTY

La Crosse, Wisconsin

REPORT ON FEDERAL AND STATE AWARDS

For the Year Ended December 31, 2016

LA CROSSE COUNTY

TABLE OF CONTENTS For the Year Ended December 31, 2016

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>	1 – 2
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>	3 – 5
Schedule of Expenditures of Federal and State Awards	6 – 15
Notes to Schedule of Expenditures of Federal and State Awards	16 – 17
Schedule of Findings and Questioned Costs	18 – 20

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
La Crosse County
La Crosse, 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, the discretely presented component unit, each major fund, and the aggregate remaining fund information of La Crosse County, Wisconsin as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise La Crosse County's basic financial statements, and have issued our report thereon dated June 28, 2017.

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 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 may exist that have not been identified.

To the County Board
La Crosse County

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our 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.

Baker Tilly Virchow Krause, LLP

Madison, Wisconsin
June 28, 2017

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
La Crosse County
La Crosse, Wisconsin

Report on Compliance for Each Major Federal and Major State Program

We have audited La Crosse 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 the County's major federal and major state programs for the year ended December 31, 2016. 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.

Management's Responsibility

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

Auditors' 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; 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 the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

To the County Board
La Crosse County

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, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and major state programs for the year ended December 31, 2016.

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal or 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 or 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 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. However, material weaknesses may exist that have not been identified.

To the County Board
La Crosse County

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, the discretely presented component unit, each major fund, and the aggregate remaining fund information of La Crosse County, Wisconsin as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise La Crosse County's basic financial statements. We issued our report thereon dated June 28, 2017, 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.

Baker Tilly Virchow Krause, LLP

Madison, Wisconsin
September 28, 2017

LA CROSSE COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended December 31, 2016

Grantor Agency/Program Title	Federal CFDA Number	Pass-Through Agency	Pass-Through Agency Identifying Number	Federal Expenditures	Amounts Provided to Subrecipients
FEDERAL PROGRAMS					
U.S. Department of Agriculture					
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	DHS	154710	\$ 487,129	\$ -
SNAP Cluster					
State Administrative Matching Grants for Supplemental Nutrition Assistance Program	10.561	DHS	284	<u>1,145,938</u>	<u>-</u>
Total - SNAP Cluster				<u>1,145,938</u>	<u>-</u>
Total U.S. Department of Agriculture				<u>1,633,067</u>	<u>-</u>
U.S. Department of Housing and Urban Development					
Community Development Block Program	14.228	N/A	N/A	27,076	-
Community Development Block Program	14.228	DOA	H 12-13-06	<u>753,519</u>	<u>-</u>
Total - Community Development Block Program				<u>780,595</u>	<u>-</u>
Total U.S. Department Housing and Urban Development				<u>780,595</u>	<u>-</u>
U.S. Department of Justice					
Juvenile Accountability Block Grants	16.523	DOA	2012-JB-FX-37 / 2013-JB-FX-58	28,331	-
Supervised Visitation - Safe Havens for Children	16.527	N/A	N/A	171,967	-
State Criminal Alien Assistance Program	16.606	DOA	2016-AP-BX-0560	9,599	-
Bulletproof Vest Partnership Program	16.607	DOA	16080527	7	-
Public Safety Partnership and Community Policing Grants	16.710	DOA	2015HPWX0006	14,699	14,699
Edward Bryne Memorial Justice Assistance Grant Program	16.738	DOA	2015-DJ-01-11708	23,173	-
Edward Bryne Memorial Justice Assistance Grant Program	16.738	DOA	2016-H2964-WI-DJ	<u>6,711</u>	<u>-</u>
Total - Edward Bryne Memorial Justice Assistance Grant Program				<u>29,884</u>	<u>-</u>
Equitable Sharing Program	16.922	DOA	WI0320101	<u>1,618</u>	<u>-</u>
Total U.S. Department of Justice				<u>256,105</u>	<u>14,699</u>

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

LA CROSSE COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended December 31, 2016

Grantor Agency/Program Title	Federal CFDA Number	Pass-Through Agency	Pass-Through Agency Identifying Number	Federal Expenditures	Amounts Provided to Subrecipients
FEDERAL PROGRAMS (cont.)					
U.S. Department of Transportation					
Highway Planning and Construction Cluster					
Highway Planning and Construction - Safe Routes to Schools	20.205	DOT	5991-3-2/3	\$ 90,664	\$ -
Highway Planning and Construction - Transportation Planning Grant	20.205	DOT	0095-65-77	172,577	-
Highway Planning and Construction - Consolidated Planning Grant	20.205	MN DOT	MN-2016-001-00	36,388	-
Highway Planning and Construction - Transportation Planning Grant with La Crescent	20.205	MN DOT	1001560	11,000	-
Total - Highway Planning and Construction Cluster				<u>310,629</u>	<u>-</u>
 Metropolitan Transportation Planning & State and Non-Metropolitan Planning and Research	 20.505	 DOT	 WI-80-X007	 20,016	 -
Highway Safety Cluster					
National Priority Safety Programs - Distracted Teen Driving	20.616	DOT	FG-2015-LACROSS-02990	7,727	-
National Priority Safety Programs - Traffic Safety Task Force	20.616	DOT	FG-2015-LACROSS-02984	4,014	-
National Priority Safety Programs - Child Passenger Safety Car Seat	20.616	DOT	FG-2016-LACROSS-03125	2,637	-
National Priority Safety Programs - Seat Belt Task Force - Click It	20.616	DOT	FG-2016-LACROSS-03255	9,829	-
National Priority Safety Programs - Seat Belt Task Force - Click It - Mobilization Equipment	20.616	DOT	CIOT-2016-LACROSS-00010	4,000	-
National Priority Safety Programs - Alcohol Enforcement - OWI Grant	20.616	DOT	FG-2016-LACROSS-02978	7,477	-
National Priority Safety Programs - Alcohol Enforcement - OWI Grant - Mobilization Equipment	20.616	DOT	DD-2016-LACROSS-00171	4,000	-
National Priority Safety Programs - State and Community Highway Safety	20.616	DOT	FG-2016-LACROSS-03507	7,244	-
Total - Highway Safety Cluster				<u>46,928</u>	<u>-</u>
 Interagency Hazardous Materials Public Sector Training and Planning Grants -					
Hazardous Materials Emergency Preparedness Planning Subgrant	20.703	DMA	2015-HMEP-04-10656	9,875	-
Interagency Hazardous Materials Public Sector Training and Planning Grants -					
Hazardous Materials Emergency Preparedness Program	20.703	DMA	2015-HMEP-02-10640	4,500	-
Interagency Hazardous Materials Public Sector Training and Planning Grants -					
Hazardous Materials Emergency Preparedness Program	20.703	DMA	2015-HMEP-02-10702	11,900	-
Total - Interagency Hazardous Materials Public Sector Training and Planning Grants				<u>26,275</u>	<u>-</u>
 Total U.S. Department of Transportation				 <u>403,848</u>	 <u>-</u>

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

LA CROSSE COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended December 31, 2016

Grantor Agency/Program Title	Federal CFDA Number	Pass-Through Agency	Pass-Through Agency Identifying Number	Federal Expenditures	Amounts Provided to Subrecipients
FEDERAL PROGRAMS (cont.)					
U.S. Environmental Protection Agency					
State Indoor Radon Grants	66.032	DHS	150321	\$ 6,572	\$ -
Drinking Water State Revolving Fund Cluster					
Capitalization Grants for Drinking Water State Revolving Funds	66.468	DNR	FS-98597715	<u>18,095</u>	<u>-</u>
Total - Drinking Water State Revolving Fund Cluster				<u>18,095</u>	<u>-</u>
Total U.S. Environmental Protection Agency				<u>24,667</u>	<u>-</u>
U.S. Department of Energy					
State Energy Program	81.041	SEO	16-10	<u>75,000</u>	<u>-</u>
Total U.S. Department of Energy				<u>75,000</u>	<u>-</u>
U.S. Department of Education					
Special Education-Grants for Infants and Families	84.181	DHS	550	<u>92,648</u>	<u>-</u>
Total U.S. Department of Education				<u>92,648</u>	<u>-</u>
U.S. Department of Health and Human Services					
Medical Reserve Corps Small Grant Program	93.008	DHS	1 HITEP150032-01-00	12,960	-
Title III, Part D - Disease Prevention and Health Promotion Services	93.043	GWAAR	560510	6,329	-
Aging Cluster					
Special Programs for the Aging - Title III, Part B-Grants for Supportive Services and Senior Centers	93.044	GWAAR	560340	88,857	-
Special Programs for the Aging - Title III, Part C-Nutrition Services	93.045	GWAAR	560360	174,841	-
Nutrition Services Incentive Program	93.053	GWAAR	560422	<u>64,230</u>	<u>-</u>
Total - Aging Cluster				<u>327,928</u>	<u>-</u>
National Family Caregiver Support, Title III, Part E	93.052	GWAAR	560520	41,309	-
Public Health Emergency Preparedness	93.069	DHS	3U90TP00056	10,000	-

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

LA CROSSE COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended December 31, 2016

Grantor Agency/Program Title	Federal CFDA Number	Pass-Through Agency	Pass-Through Agency Identifying Number	Federal Expenditures	Amounts Provided to Subrecipients
FEDERAL PROGRAMS (cont.)					
U.S. Department of Health and Human Services (cont.)					
Environmental Public Health and Emergency Response	93.070	N/A	N/A	\$ 150,337	\$ -
Environmental Public Health and Emergency Response	93.070	DHS	150500	<u>1,587</u>	<u>-</u>
Total - Environmental Public Health and Emergency Response				<u>151,924</u>	<u>-</u>
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	DHS	155170	300,349	-
Grants to States to Support Oral Health Workforce Activities	93.236	DHS	115004	84,285	-
Substance Abuse and Mental Health Service - Projects of Regional and National Significance	93.243	DHS	5H79SP019242-04	5,750	-
Immunization Cooperative Agreements	93.268	DHS	155020	29,626	-
Drug-Free Communities Support Program Grants	93.276	DHS	2H79SP020924-06	39,311	-
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	DHS	150156	3,006	-
State Health Insurance Assistance Program	93.324	GWAAR	560432	7,405	-
PPHF Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance	93.539	DHS	FAE 50311	11,199	-
Promoting Safe and Stable Families	93.556	DCF	12	64,018	-
TANF Cluster					
Temporary Assistance for Needy Families	93.558	DHS	561	175,373	-
Temporary Assistance for Needy Families	93.558	DCF	12	<u>810,945</u>	<u>-</u>
Total - TANF Cluster				<u>986,318</u>	<u>-</u>
Child Support Enforcement	93.563	DCF	12	938,790	-
Low-Income Home Energy Assistance	93.568	DOA	AD129617.32	56,607	-
Low-Income Home Energy Assistance	93.568	DOA	AD1599972.32	<u>16,967</u>	<u>-</u>
Total - Low-Income Home Energy Assistance				<u>73,574</u>	<u>-</u>

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

LA CROSSE COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended December 31, 2016

Grantor Agency/Program Title	Federal CFDA Number	Pass-Through Agency	Pass-Through Agency Identifying Number	Federal Expenditures	Amounts Provided to Subrecipients
FEDERAL PROGRAMS (cont.)					
U.S. Department of Health and Human Services (cont.)					
CCDF Cluster					
Child Care Mandatory & Matching Funds of the Child Care & Development Fund	93.596	DCF	12	\$ 346,578	\$ -
Total - CCDF Cluster				<u>346,578</u>	<u>-</u>
Head Start	93.600	DCF	12	16,321	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	DCF	12	10,145	-
Foster Care Title IV-E	93.658	DCF	12	908,673	-
Adoption Assistance	93.659	DCF	12	16,746	-
Social Services Block Grant	93.667	GWAAR	12	7,522	-
Social Services Block Grant	93.667	DHS	561	330,704	-
Total - Social Services Block Grant				<u>338,226</u>	<u>-</u>
Children's Health Insurance Program	93.767	DHS	284	135,725	-
Medicaid Cluster					
Medical Assistance Program	93.778	GWAAR	560021	21,080	-
Medical Assistance Program	93.778	DHS	284	4,647,782	-
Medical Assistance Program - WIMCR	93.778	DHS	1000	338,039	-
Total - Medicaid Cluster				<u>5,006,901</u>	<u>-</u>
HIV Care Formula Grants	93.917	DHS	155957	2,949	-
HIV Prevention Activities - Health Department Based	93.940	DHS	155957	4,720	-
Block Grants for Community Mental Health Services	93.958	DHS	529	161,249	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	DHS	570	301,086	-
Maternal and Child Health Services Block Grant to the States	93.994	DHS	159320	42,160	-
Total U.S. Department of Health and Human Services				<u>10,385,560</u>	<u>-</u>
U.S. Department of Homeland Security					
Emergency Management Performance Grants	97.042	DMA	EMPG-WI-2016-C8332	51,361	-
Emergency Management Performance Grants	97.042	DMA	EMPG-WI-2017-C8332	17,123	-
Total - Emergency Management Performance Grants				<u>68,484</u>	<u>-</u>

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

LA CROSSE COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended December 31, 2016

Grantor Agency/Program Title	Federal CFDA Number	Pass-Through Agency	Pass-Through Agency Identifying Number	Federal Expenditures	Amounts Provided to Subrecipients
FEDERAL PROGRAMS (cont.)					
U.S. Department of Homeland Security (cont.)					
Homeland Security Grant Program	97.067	DMA	2016-HSW-02A-10818	\$ 1,688	\$ -
Homeland Security Grant Program	97.067	DMA	2015-HSW-02A-10761	7,500	-
Homeland Security Grant Program	97.067	DMA	2015-SHSW-02A-10761	<u>1,500</u>	<u>-</u>
Total - Homeland Security Grant Program				<u>10,688</u>	<u>-</u>
Total U.S. Department of Homeland Security				<u>79,172</u>	<u>-</u>
TOTAL FEDERAL PROGRAMS				<u>\$ 13,730,662</u>	<u>\$ 14,699</u>

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

LA CROSSE COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended December 31, 2016

Grantor Agency/Program Title	State ID	State Expenditures	Amount Provided to Subrecipients
STATE PROGRAMS			
Wisconsin Department of Agriculture, Trade and Consumer Protection			
Wisconsin Clean Sweep/Prescription Drug Grant Collection	115.04	\$ 65,605	\$ -
Basic Annual Staffing Grants	115.15	141,257	-
Land and Water Resource Management Projects	115.40	<u>123,842</u>	-
Total Wisconsin Department of Agriculture, Trade and Consumer Protection		<u>330,704</u>	<u>-</u>
Wisconsin Department of Safety and Professional Services			
Private Onsite Wastewater Treatment Financial Assistance Program	143.110	<u>4,167</u>	-
Total Wisconsin Department of Safety and Professional Services		<u>4,167</u>	<u>-</u>
Wisconsin Department of Natural Resources			
Wildlife Damage Claims and Abatement	370.553	15,832	-
Outdoor Recreation Aids	370.563	2,851	-
Snowmobile Trail Aids	370.574	45,048	-
Targeted Runnoff Management Program	370.TF10	<u>150,000</u>	-
Total Wisconsin Department of Natural Resources		<u>213,731</u>	<u>-</u>
Wisconsin Department of Transportation			
Elderly and Handicapped Transportation Aids	395.101	254,412	-
Harbor Assistance Program	395.128	12,560	-
Transportation Planning Grant	395.202	<u>11,181</u>	-
Total Wisconsin Department of Transportation		<u>278,153</u>	<u>-</u>

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

LA CROSSE COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended December 31, 2016

Grantor Agency/Program Title	State ID	State Expenditures	Amount Provided to Subrecipients
STATE PROGRAMS (cont.)			
Wisconsin Department of Health Services			
WI TB Dispensary GPR	435.xxx	\$ 755	\$ -
Trauma Care System - RTACS	435.153311	6,677	-
WIC Total Grants	435.154710	661	-
HIV Prev PS & Linkages	435.155957	4,628	-
WWWP GPR CC	435.15701	69,032	-
Cons Contracts CHHD LD	435.157720	10,067	-
WIC Farmers Market Grant	435.15472	2,289	-
Cons Contracts PHHS	435.15922	10,318	-
Cons Contracts MCH	435.15932	2,242	-
TPCP-WIS-WINS	435.181005	19,010	-
TPCP-COM-INTRVN-LHD	435.181012	102,688	-
IMAA State Share ACA CY	435.276	164,671	-
IMAA Fed Share ACA CY	435.277	1,115	-
IMAA State Share	435.283	1,217,839	-
IMAA Federal Share	435.284	16,014	-
Adult Protective Services	435.312	62,953	-
Children's COP	435.377	463,409	-
Alzheimer's Family Support	435.381	23,864	-
Coordinated Services County	435.515	49,236	-
Community Mental Health	435.516	343,078	-
IMD Rebalancing INIT	435.518	9,351	-
Birth to Three Initiative	435.550	89,194	-
Basic County Allocation	435.561	1,999,240	-
FPI Non-Fed	435.600	34,150	-
Base County Allocation - State Match	435.681	273,536	-
Regional Crisis Grants	435.81075	85,759	-
MA Crisis Training - Nonfed	435.81079	4,146	-
CLTS Other GPR	435.871	454,399	-

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

LA CROSSE COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended December 31, 2016

Grantor Agency/Program Title	State ID	State Expenditures	Amount Provided to Subrecipients
STATE PROGRAMS (cont.)			
Wisconsin Department of Health Services (cont.)			
CLTS Autism GPR	435.874	\$ 247,012	\$ -
CLTS Other CWA Admin GPR	435.877	40,892	-
IM REG PILOT Second 6MTHS	435.880	42,342	-
CLTS Autism CWA Admin FED	435.881	7,476	-
I&A EBS Ben Spec GPR	435.560024	28,215	-
Aging & Dis Resource Ctr	435.560100	1,430,019	-
ADRC MFP-NH Relocation	435.560065	58,000	-
Dementia Care Innovation	435.560203	34,300	-
EBS OCI Replacement	435.560327	7,780	-
Senior Community Svs Prog	435.560330	9,944	-
Title 3C-1 Cong Meal Prog	435.560350	105,484	-
Nutrition Revitalization	435.560351	4,671	-
Title 3C-2 Home Meals	435.560360	7,471	-
Elder Abuse Service	435.560490	38,588	-
Total Wisconsin Department of Health Services		<u>7,582,515</u>	<u>-</u>
Wisconsin Department of Children & Families			
JJ Community Intervention Program	437.341	52,625	-
JJ AODA	437.3411	923	-
JJ Youth Aids	437.3413	1,136,339	-
Basic County Allocation	437.3561	1,022,145	-
Basic County Allocation Overmatch	437.3681	81,625	-
CS MSL Incentive Even FFY	437.7332	43,539	-
CS State GPR Funding/PR Funding Allocation	437.7502	136,072	-
CS Medical Support GPR Earned Federal Match	437.7606	4,211	-
Food Stamp Agency Collections Incentive	437.965	57,643	-
AFDC Agency Incentive	437.975	763	-
MA Agency Incentive	437.980	47,486	-
Total Wisconsin Department of Children & Families		<u>2,583,371</u>	<u>-</u>

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

LA CROSSE COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended December 31, 2016

Grantor Agency/Program Title	State ID	State Expenditures	Amount Provided to Subrecipients
STATE PROGRAMS (cont.)			
Wisconsin Department of Justice			
Edward Bryne Memorial Justice Assistance Program	455.225	\$ 16,035	\$ -
Treatment and Alternatives and Diversions	455.271	153,417	-
Victim and Witness Assistance - A Program Cluster	455.532	<u>102,073</u>	<u>-</u>
Total Wisconsin Department of Justice		<u>271,525</u>	<u>-</u>
Wisconsin Department of Military Affairs			
Computer & Hazmat Response Equipment Grant	465.308	6,216	-
Emergency Planning Grant	465.337	<u>28,083</u>	<u>-</u>
Total Wisconsin Department of Military Affairs		<u>34,299</u>	<u>-</u>
Wisconsin Department of Veteran Affairs			
County Veterans Service Officer	485.001	<u>13,000</u>	<u>-</u>
Total Wisconsin Department of Veteran Affairs		<u>13,000</u>	<u>-</u>
Wisconsin Department of Administration			
Land Information Grant	505.166	21,999	-
Low Income Home Energy Assistance Program	505.371	<u>92,878</u>	<u>-</u>
Total Wisconsin Department of Administration		<u>114,877</u>	<u>-</u>
TOTAL STATE PROGRAMS		<u>\$ 11,426,342</u>	<u>\$ -</u>

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

LA CROSSE COUNTY

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS For the Year Ended December 31, 2016

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 La Crosse County under programs of the federal and state government for the year ended December 31, 2016. 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.

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 Community Aids Reporting System (CARS) reports dated May 1, 2017 and the SPARC reports for December 2016. Federal/state funding splits for awards passed through Wisconsin Department of Health Services (DHS) are based on the splits provided by DHS on April 25, 2017.

NOTE 4 – 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 For the Year Ended December 31, 2016

NOTE 5 – 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
DNR	Wisconsin Department of Natural Resources
DOT	Wisconsin Department of Transportation
MN DOT	Minnesota Department of Transportation
DCF	Wisconsin Department of Children and Families
GWAAR	Greater Wisconsin Agency on Aging Resources
SEO	Wisconsin State Energy Office

LA CROSSE COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2016

SECTION I – SUMMARY OF AUDITORS’ RESULTS

FINANCIAL STATEMENTS

Type of auditors’ 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 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*

- | | Federal Programs | State Programs |
|---|-----------------------------------|-----------------------------------|
| Any audit findings disclosed that are required to be reported in accordance with section 516(a) of the Uniform Guidance or the <i>State Single Audit Guidelines</i> ? | <u> </u> yes <u> X </u> no | <u> </u> yes <u> X </u> no |

Auditee qualified as low-risk auditee?

Federal Programs	State Programs
<u> X </u> yes <u> </u> no	<u> X </u> yes <u> </u> no
Federal	State

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

<u> \$ 750,000 </u>	<u> \$ 250,000 </u>
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LA CROSSE COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2016

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

FEDERAL OR STATE AWARDS (cont.)

Identification of major federal programs:

<u>CFDA Number</u>	<u>Name of Federal Program</u>
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund
93.658	Foster Care Title IV-E
93.778	Medical Assistance Program

Identification of major state programs:

<u>State Number</u>	<u>Name of State Program</u>
395.101	Elderly and Handicapped Transportation Aids
435.377	Children’s COP
435.516	Community Mental Health
435.560100	Aging & Disability Resource Center
435.871/435.874/ 435.877/435.880/ 435.881	Childrens Long Term Support

**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

No findings were reported.

LA CROSSE COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2016

SECTION IV – OTHER ISSUES

1. 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
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2. 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	_____	X	no
Department of Safety and Professional Services	_____	yes	_____	X	no
Department of Natural Resources	_____	yes	_____	X	no
Department of Transportation	_____	yes	_____	X	no
Department of Health Services	_____	yes	_____	X	no
Department of Children and Families	_____	yes	_____	X	no
Department of Justice	_____	yes	_____	X	no
Department of Military Affairs	_____	yes	_____	X	no
Department of Veteran Affairs	_____	yes	_____	X	no
Department of Administration	_____	yes	_____	X	no
Wisconsin State Energy Office	_____	yes	_____	X	no

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

_____	X	yes	_____	no
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4. Name and signature of partner


_____ Heather S. Acker, Partner

5. Date of report

September 28, 2017
