

**SAUK COUNTY**

Baraboo, Wisconsin

**REPORT ON FEDERAL AND STATE AWARDS**

For the Year Ended December 31, 2019



# SAUK 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 of Supervisors  
Sauk County  
Baraboo, 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 Sauk County, Wisconsin as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise Sauk County's basic financial statements, and have issued our report thereon dated July 30, 2020.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Sauk 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 Sauk County's internal control. Accordingly, we do not express an opinion on the effectiveness of Sauk 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.



## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Sauk 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.

A handwritten signature in black ink that reads "Baker Tilly US, LLP". The script is cursive and fluid, with the letters "B", "T", and "U" being particularly large and stylized.

Baker Tilly US, LLP (formerly known as Baker Tilly Virchow Krause, LLP)  
Madison, Wisconsin  
July 30, 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 of Supervisors  
Sauk County  
Baraboo, Wisconsin

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

We have audited Sauk 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 Sauk County's major federal and major state programs for the year ended December 31, 2019. Sauk 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 Sauk 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 Sauk 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 Sauk County's compliance.



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

In our opinion, Sauk 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.

### ***Other Matters***

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the *State Single Audit Guidelines* and which are described in the accompanying schedule of findings and questioned costs as items 2019-001 and 2019-002. Our opinion on each major federal and major state program is not modified with respect to these matters.

### ***Sauk County's Response to Findings***

Sauk County's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Sauk 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.

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

Management of Sauk 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 Sauk 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 Sauk 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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as items 2019-001 and 2019-002, that we consider to be significant deficiencies.



## **Sauk County's Response to Findings**

Sauk County's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Sauk 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.

## **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 Sauk County, Wisconsin as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise Sauk County's basic financial statements. We issued our report thereon dated July 30, 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 16, 2020



**SAUK COUNTY**

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

| Grantor Agency /<br>Program Title                                                                                                        | Federal<br>CFDA<br>Number | Pass-<br>Through<br>Agency | Pass-Through<br>Agency ID/Grant ID | Expenditures | Payments to<br>Subrecipients |
|------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|----------------------------|------------------------------------|--------------|------------------------------|
| <b>FEDERAL PROGRAMS</b>                                                                                                                  |                           |                            |                                    |              |                              |
| <b>U. S. Department of Agriculture</b>                                                                                                   |                           |                            |                                    |              |                              |
| Special Supplemental Nutrition Program for Women, Infants, and Children                                                                  | 10.557                    | DHS                        | 056-930                            | \$ 320,254   | \$ -                         |
| SNAP Cluster                                                                                                                             |                           |                            |                                    |              |                              |
| State Administrative Matching Grants for the Supplemental Nutrition Assistance Program                                                   | 10.561                    | Dane County, WI            | 83020                              | 202,877      | -                            |
| State Administrative Matching Grants for the Supplemental Nutrition Assistance Program                                                   | 10.561                    | DHS                        | 056-930                            | 31,631       | -                            |
| Total SNAP Cluster                                                                                                                       |                           |                            |                                    | 234,508      | -                            |
| WIC Grants To States (WGS)                                                                                                               | 10.578                    | DHS                        | 056-930                            | 1,540        | -                            |
| Total U.S. Department of Agriculture                                                                                                     |                           |                            |                                    | 556,302      | -                            |
| <b>U.S. Department of Housing and Urban Development</b>                                                                                  |                           |                            |                                    |              |                              |
| Community Development Block Grant/State's Program                                                                                        | 14.228                    | DOA                        | 10-13                              | 1,783        | -                            |
| Total U.S. Department of Housing and Urban Development                                                                                   |                           |                            |                                    | 1,783        | -                            |
| <b>U.S. Department of Justice</b>                                                                                                        |                           |                            |                                    |              |                              |
| National Criminal History Improvement Program (NCHIP)                                                                                    | 16.554                    | DOJ                        | 2018-NC-01-14926                   | 24,840       | -                            |
| Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program<br>(Improving Criminal Justice Responses Grant Program) | 16.590                    | N/A                        | 2017-WE-AX-0016                    | 127,103      | 123,475                      |
| Bullet Proof Vest Partnership Program                                                                                                    | 16.607                    | N/A                        | FY2019                             | 2,429        | -                            |
| Total U.S. Department of Justice                                                                                                         |                           |                            |                                    | 154,372      | 123,475                      |
| <b>U.S. Department of Transportation</b>                                                                                                 |                           |                            |                                    |              |                              |
| Highway Planning and Construction Cluster                                                                                                |                           |                            |                                    |              |                              |
| Highway Planning and Construction (Federal Highway Emergency)                                                                            | 20.205                    | DOT                        | WI#201802                          | 218,659      | -                            |
| Total Highway Planning and Construction Cluster                                                                                          |                           |                            |                                    | 218,659      | -                            |
| Formula Grants for Rural Areas                                                                                                           | 20.509                    | DOT                        | N/A                                | 95,404       | -                            |
| Highway Safety Cluster                                                                                                                   |                           |                            |                                    |              |                              |
| State and Community Highway Safety                                                                                                       | 20.600                    | DOT                        | 05045                              | 17,929       | -                            |
| State and Community Highway Safety                                                                                                       | 20.600                    | DOT                        | 05046                              | 7,206        | -                            |
| State and Community Highway Safety                                                                                                       | 20.600                    | DOT                        | 04486                              | 63,228       | -                            |
| State and Community Highway Safety                                                                                                       | 20.600                    | DOT                        | 04507                              | 44,407       | -                            |
| State and Community Highway Safety                                                                                                       | 20.600                    | DOT                        | 04790                              | 22,675       | -                            |
| State and Community Highway Safety                                                                                                       | 20.600                    | DOT                        | 04663                              | 4,000        | -                            |
| State and Community Highway Safety                                                                                                       | 20.600                    | DOT                        | 18-MFF-02-011211-MA-01             | 503          | -                            |
| State and Community Highway Safety                                                                                                       | 20.600                    | DOT                        | 18-MFF-01-011206-JA-01             | 5,906        | -                            |
| Total Highway Safety Cluster                                                                                                             |                           |                            |                                    | 165,854      | -                            |
| Total U.S. Department of Transportation                                                                                                  |                           |                            |                                    | 479,917      | -                            |

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



**SAUK COUNTY**

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

| Grantor Agency /<br>Program Title                                                                    | Federal<br>CFDA<br>Number | Pass-<br>Through<br>Agency | Pass-Through<br>Agency ID/Grant ID | Expenditures | Payments to<br>Subrecipients |
|------------------------------------------------------------------------------------------------------|---------------------------|----------------------------|------------------------------------|--------------|------------------------------|
| <b>FEDERAL PROGRAMS (cont.)</b>                                                                      |                           |                            |                                    |              |                              |
| <b>U.S. Department of Treasury</b>                                                                   |                           |                            |                                    |              |                              |
| Equitable Sharing - Treasury Forfeiture Fund                                                         | 21.016                    | N/A                        | WI0570000                          | \$ 1,711     | \$ -                         |
| Total U.S. Department of Treasury                                                                    |                           |                            |                                    | 1,711        | -                            |
| <b>U.S. Environmental Protection Agency</b>                                                          |                           |                            |                                    |              |                              |
| State Indoor Radon Grants                                                                            | 66.032                    | DHS                        | 056-930                            | 6,947        | -                            |
| Total U.S. Environmental Protection Agency                                                           |                           |                            |                                    | 6,947        | -                            |
| <b>U.S. Department of Education</b>                                                                  |                           |                            |                                    |              |                              |
| Special Education-Grants for Infants and Families                                                    | 84.181                    | DHS                        | 056-930                            | 62,208       | -                            |
| Total U.S. Department of Education                                                                   |                           |                            |                                    | 62,208       | -                            |
| <b>U. S. Department of Health and Human Services</b>                                                 |                           |                            |                                    |              |                              |
| Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services  | 93.043                    | GWAAR                      | N/A                                | 1,963        | -                            |
| Aging Cluster                                                                                        |                           |                            |                                    |              |                              |
| Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers | 93.044                    | GWAAR                      | N/A                                | 35,644       | -                            |
| Special Programs for the Aging, Title III, Part C, Nutrition Services                                | 93.045                    | GWAAR                      | N/A                                | 80,774       | -                            |
| Nutrition Services Incentive Program                                                                 | 93.053                    | GWAAR                      | N/A                                | 6,179        | -                            |
| Total Aging Cluster                                                                                  |                           |                            |                                    | 122,597      | -                            |
| National Family Caregiver Support, Title III, Part E                                                 | 93.052                    | GWAAR                      | N/A                                | 14,326       | -                            |
| Public Health Emergency Preparedness                                                                 | 93.069                    | DHS                        | 056-930                            | 62,110       | -                            |
| Medicare Enrollment Assistance Program                                                               | 93.071                    | GWAAR                      | N/A                                | 4,245        | -                            |
| Injury Prevention and Control Research and State and Community Based Programs                        | 93.136                    | DOJ                        | 2020-PD-01-15769                   | 36,440       | -                            |
| Substance Abuse and Mental Health Services, Projects of Regional and National Significance           | 93.243                    | DHS                        | 056-930                            | 510,348      | -                            |
| Substance Abuse and Mental Health Services, Projects of Regional and National Significance           | 93.243                    | NEWAHEC                    | 3918258389                         | 65,455       | -                            |
| 93.243 Subtotal                                                                                      |                           |                            |                                    | 575,803      | -                            |
| Immunization Cooperative Agreements                                                                  | 93.268                    | DHS                        | 056-930                            | 15,952       | -                            |
| State Health Insurance Assistance Program                                                            | 93.324                    | GWAAR                      | N/A                                | 3,829        | -                            |
| Affordable Care Act (ACA) Maternal Infant, and Early Childhood Home Visiting Program                 | 93.505                    | Adams County, WI           | 18-3004                            | 442,672      | -                            |
| Promoting Safe and Stable Families                                                                   | 93.556                    | DCF                        | SPARC 2019                         | 42,827       | -                            |

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



**SAUK COUNTY**

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

| Grantor Agency /<br>Program Title                                                            | Federal<br>CFDA<br>Number | Pass-<br>Through<br>Agency | Pass-Through<br>Agency ID/Grant ID | Expenditures        | Payments to<br>Subrecipients |
|----------------------------------------------------------------------------------------------|---------------------------|----------------------------|------------------------------------|---------------------|------------------------------|
| <b>FEDERAL PROGRAMS (cont.)</b>                                                              |                           |                            |                                    |                     |                              |
| <b>U. S. Department of Health and Human Services (cont.)</b>                                 |                           |                            |                                    |                     |                              |
| TANF Cluster                                                                                 |                           |                            |                                    |                     |                              |
| Temporary Assistance for Needy Families                                                      | 93.558                    | DHS                        | 056-910                            | \$ 170,005          | \$ -                         |
| Total TANF Cluster                                                                           |                           |                            |                                    | <u>170,005</u>      | <u>-</u>                     |
| Child Support Enforcement                                                                    | 93.563                    | DCF                        | SPARC 2019                         | 751,318             | -                            |
| Low Income Home Energy Assistance                                                            | 93.568                    | DOA                        | N/A                                | 69,986              | -                            |
| CCDF Cluster                                                                                 |                           |                            |                                    |                     |                              |
| Child Care and Development Block Grant                                                       | 93.575                    | DCF                        | SPARC 2019                         | <u>116,703</u>      | <u>-</u>                     |
| Total CCDF Cluster                                                                           |                           |                            |                                    | <u>116,703</u>      | <u>-</u>                     |
| Stephanie Tubbs Jones Child Welfare Services Program                                         | 93.645                    | DCF                        | SPARC 2019                         | 38,112              | -                            |
| Foster Care - Title IV-E                                                                     | 93.658                    | DCF                        | SPARC 2019                         | 393,421             | -                            |
| Social Services Block Grant                                                                  | 93.667                    | DHS                        | 056-910                            | 197,711             | -                            |
| Empowering Older Adults and Adults with Disabilities through Chronic Disease Self-Management |                           |                            |                                    |                     |                              |
| Education Programs - Financed by Prevention and Public Health Funds (PPHF)                   | 93.734                    | WIHA                       | N/A                                | 6,000               | -                            |
| Children's Health Insurance Program                                                          | 93.767                    | Dane County, WI            | 83020                              | 26,555              | -                            |
| Medicaid Cluster                                                                             |                           |                            |                                    |                     |                              |
| Medical Assistance Program                                                                   | 93.778                    | DHS                        | 056-810/830/930                    | 36,017              | -                            |
| Medical Assistance Program                                                                   | 93.778                    | Dane County, WI            | 83020                              | 262,674             | -                            |
| Medical Assistance Program - WIMCR                                                           | 93.778                    | DHS                        | 056-910                            | 601,295             | -                            |
| Medical Assistance Program                                                                   | 93.778                    | DHS                        | 056-910                            | 306,127             | -                            |
| Medical Assistance Program                                                                   | 93.778                    | GWAAR                      | N/A                                | <u>15,803</u>       | <u>-</u>                     |
| Total Medicaid Cluster                                                                       |                           |                            |                                    | <u>1,221,916</u>    | <u>-</u>                     |
| Block Grants for Community Mental Health Services                                            | 93.958                    | DHS                        | 056-910                            | 13,449              | -                            |
| Block Grants for Prevention and Treatment of Substance Abuse                                 | 93.959                    | DHS                        | 056-910                            | 388,684             | -                            |
| Preventive Health and Health Services Block Grant                                            | 93.991                    | DHS                        | 056-930                            | 11,201              | -                            |
| Maternal and Child Health Services Block Grant to the States                                 | 93.994                    | DHS                        | 056-930                            | <u>29,159</u>       | <u>-</u>                     |
| Total U.S. Department of Health and Human Services                                           |                           |                            |                                    | <u>4,756,984</u>    | <u>-</u>                     |
| <b>U. S. Department of Homeland Security</b>                                                 |                           |                            |                                    |                     |                              |
| Hazard Mitigation Grant                                                                      | 97.039                    | DMA                        | 4276-DR-WI                         | 587                 | -                            |
| Emergency Management Performance Grants                                                      | 97.042                    | DMA                        | N/A                                | <u>50,532</u>       | <u>-</u>                     |
| Total U.S. Department of Homeland Security                                                   |                           |                            |                                    | <u>51,119</u>       | <u>-</u>                     |
| <b>TOTAL FEDERAL PROGRAMS</b>                                                                |                           |                            |                                    | <u>\$ 6,071,343</u> | <u>\$ 123,475</u>            |

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



**SAUK COUNTY**

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

| Grantor Agency /<br>Program Title                                         | State ID<br>Number | Pass-<br>Through<br>Agency | Pass-<br>Through<br>Agency ID/Grant ID | Expenditures     |
|---------------------------------------------------------------------------|--------------------|----------------------------|----------------------------------------|------------------|
| <b>STATE PROGRAMS</b>                                                     |                    |                            |                                        |                  |
| <b>Wisconsin Department of Agriculture, Trade and Consumer Protection</b> |                    |                            |                                        |                  |
| Wisconsin Clean Sweep                                                     | 115.040            | N/A                        | N/A                                    | \$ 12,500        |
| County Staff and Support                                                  | 115.150            | N/A                        | 2019 S&S                               | 131,289          |
| Land and Water Resource Management                                        | 115.400            | N/A                        | LW-18-10,12                            | 77,082           |
| Total Wisconsin Department of Agriculture, Trade, and Consumer Protection |                    |                            |                                        | <u>220,871</u>   |
| <b>Wisconsin Department of Natural Resources</b>                          |                    |                            |                                        |                  |
| Boating Enforcement Aids                                                  | 370.550            | N/A                        | N/A                                    | 12,316           |
| Wildlife Damage Claims                                                    | 370.553            | N/A                        | 19-7255-0044RA                         | 13,463           |
| County Conservation Aids                                                  | 370.563            | N/A                        | N/A                                    | 4,558            |
| Recreational Aids - Snowmobile Trail and Area                             | 370.485            | N/A                        | N/A                                    | 39,859           |
| Snowmobiles - Registration                                                | 370.574            | N/A                        | N/A                                    | 6,716            |
| Total Wisconsin Department of Natural Resources                           |                    |                            |                                        | <u>76,912</u>    |
| <b>Wisconsin Department of Transportation</b>                             |                    |                            |                                        |                  |
| Elderly and Handicapped County Aids                                       | 395.101            | N/A                        | N/A                                    | 169,686          |
| Total Wisconsin Department of Transportation                              |                    |                            |                                        | <u>169,686</u>   |
| <b>Wisconsin Department of Health Services</b>                            |                    |                            |                                        |                  |
| Cons Contracts CHHD LD                                                    | 435.157720         | N/A                        | 056-930                                | 7,157            |
| WIC Farmers Market Grant                                                  | 435.154720         | N/A                        | 056-930                                | 2,429            |
| Birth Defect/CYSHCN Proj2                                                 | 435.154791         | N/A                        | 056-930                                | 1,500            |
| Comm Disease Control & Prevention                                         | 435.155800         | N/A                        | 056-930                                | 10,600           |
| IMAA State Share                                                          | 435.283            | Dane County, WI            | 83020                                  | 495,425          |
| IMAA Federal Share                                                        | 435.284            | Dane County, WI            | 83020                                  | 3,319            |
| Adult Protective Services                                                 | 435.312            | N/A                        | 056-930                                | 42,570           |
| Children's COP                                                            | 435.377            | N/A                        | 056-930                                | 2,058            |
| Alzheimer's Family Support                                                | 435.381            | N/A                        | 056-930                                | 25,964           |
| Coordinated Services County                                               | 435.515            | N/A                        | 056-930                                | 50,586           |
| Community Mental Health                                                   | 435.516            | N/A                        | 056-930                                | 180,965          |
| Non-Resident Reimbursement                                                | 435.531            | N/A                        | 056-930                                | 39,212           |
| Birth to Three Initiative                                                 | 435.550            | N/A                        | 056-930                                | 59,768           |
| Basic County Allocation                                                   | 435.561            | N/A                        | 056-930                                | 1,137,125        |
| Basic County Allocation - State Match                                     | 435.681            | N/A                        | 056-930                                | 158,525          |
| CLTS Other GPR                                                            | 435.871            | N/A                        | 056-930                                | 183,204          |
| CLTS Autism GPR                                                           | 435.874            | N/A                        | 056-930                                | 26,332           |
| CLTS Other CWA Admin GPR                                                  | 435.877            | N/A                        | 056-930                                | 7,138            |
| IM REG PILOT Second 6MTHS                                                 | 435.880            | N/A                        | 056-930                                | 2,780            |
| I&A EBS Replacement                                                       | 435.560024         | GWAAR                      | N/A                                    | 14,109           |
| EBS OCI Replacement                                                       | 435.560327         | GWAAR                      | N/A                                    | 1,694            |
| Senior Community Svs Prog                                                 | 435.560330         | GWAAR                      | N/A                                    | 7,587            |
| Title 3C-1 Cong Meal Prog                                                 | 435.560350         | GWAAR                      | N/A                                    | 31,647           |
| Title 3C-2 Home Meals                                                     | 435.560360         | GWAAR                      | N/A                                    | 3,424            |
| Elder Abuse Service                                                       | 435.560490         | GWAAR                      | N/A                                    | 21,768           |
| Total Wisconsin Department of Health Services                             |                    |                            |                                        | <u>2,516,886</u> |

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



**SAUK COUNTY**

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

| Grantor Agency /<br>Program Title                    | State ID<br>Number | Pass-<br>Through<br>Agency | Pass-<br>Through<br>Agency ID/Grant ID | Expenditures        |
|------------------------------------------------------|--------------------|----------------------------|----------------------------------------|---------------------|
| <b>STATE PROGRAMS (cont.)</b>                        |                    |                            |                                        |                     |
| <b>Wisconsin Department of Children and Families</b> |                    |                            |                                        |                     |
| Food Stamp Agency Incentives                         | 437.0965           | N/A                        | SPARC 2019                             | \$ 411              |
| Child Support Fingerprint                            | 437.0961           | N/A                        | SPARC 2019                             | 432                 |
| AFDC Agency Incentives                               | 437.0975           | N/A                        | SPARC 2019                             | 28                  |
| Medicaid Agency Incentives                           | 437.0980           | N/A                        | SPARC 2019                             | 443                 |
| CW Kinship Care Program - Benefits                   | 437.3377           | N/A                        | SPARC 2019                             | 87,138              |
| CW Kinship Care Program - Assessment                 | 437.3380           | N/A                        | SPARC 2019                             | 9,680               |
| JJ Community Intervention Program                    | 437.3410           | N/A                        | SPARC 2019                             | 43,160              |
| JJ Youth Aids                                        | 437.3413           | N/A                        | SPARC 2019                             | 573,981             |
| Basic County Allocation                              | 437.3561           | N/A                        | SPARC 2019                             | 350,517             |
| CW Children & Families Allocations                   | 437.3681           | N/A                        | SPARC 2019                             | 28,050              |
| CS State GPR Funding/PR Funding Allocation           | 437.7502           | N/A                        | SPARC 2019                             | 89,317              |
| CS Medical Support GPR Earned Federal Match          | 437.7606           | N/A                        | SPARC 2019                             | 915                 |
| Total Wisconsin Department of Children and Families  |                    |                            |                                        | <u>1,184,072</u>    |
| <b>Wisconsin Department of Justice</b>               |                    |                            |                                        |                     |
| Treatment Alternatives & Diversion Program           | 455.271            | N/A                        | N/A                                    | 125,423             |
| Tribal Law Enforcement                               | 455.277            | N/A                        | N/A                                    | 25,672              |
| Pre-Booking Diversion Pilot Program                  | 455.289            | N/A                        | N/A                                    | 96,953              |
| Victim Witness Program                               | 455.532            | N/A                        | N/A                                    | 58,814              |
| Total Wisconsin Department of Justice                |                    |                            |                                        | <u>306,862</u>      |
| <b>Wisconsin Department of Military Affairs</b>      |                    |                            |                                        |                     |
| Emergency Planning Grant                             | 465.337            | N/A                        | N/A                                    | 97                  |
| Total Wisconsin Department of Military Affairs       |                    |                            |                                        | <u>97</u>           |
| <b>Wisconsin Department of Veteran Affairs</b>       |                    |                            |                                        |                     |
| County Veterans Service Officer                      | 485.001            | N/A                        | N/A                                    | 11,500              |
| Total Wisconsin Department of Veteran Affairs        |                    |                            |                                        | <u>11,500</u>       |
| <b>Wisconsin Department of Administration</b>        |                    |                            |                                        |                     |
| Land Information Program - Aid to Counties           | 505.173            | N/A                        | N/A                                    | 51,000              |
| Utility Public Benefits - Low Income Assistance      | 505.371            | N/A                        | N/A                                    | 56,187              |
| Total Wisconsin Department of Administration         |                    |                            |                                        | <u>107,187</u>      |
| <b>TOTAL STATE PROGRAMS</b>                          |                    |                            |                                        | <u>\$ 4,594,073</u> |

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



## SAUK COUNTY

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

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#### NOTE 1 – BASIS OF PRESENTATION

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The accompanying schedule of expenditures of federal and state awards (the “schedule”) includes the federal and state grant activity of Sauk County under programs of the federal and state governments 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 Sauk County, it is not intended to and does not present the financial position, changes in net position or cash flows of Sauk County.

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#### NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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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 prior 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.

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#### NOTE 3 – CARS/SPARC REPORT DATES

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The Schedule of Expenditures of Federal and State Awards includes adjustments through the Community Aids Reporting System (CARS) reports dated June 1, 2020 and SPARC reports for December 2019.



## SAUK COUNTY

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

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#### NOTE 4 – PASS-THROUGH GRANTORS

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Federal and state funds have been passed through the following grantors:

|                  |                                                     |
|------------------|-----------------------------------------------------|
| DCF              | Wisconsin Department of Children and Families       |
| DHS              | Wisconsin Department of Health Services             |
| DOA              | Wisconsin Department of Administration              |
| DOJ              | Wisconsin Department of Justice                     |
| DMA              | Wisconsin Department of Military Affairs            |
| DOT              | Wisconsin Department of Transportation              |
| GWAAR            | Greater Wisconsin Agency on Aging Resources         |
| NEWAHEC          | Northeastern Wisconsin Area Health Education Center |
| WIHA             | Wisconsin Institute for Health Aging                |
| Adams County, WI | Adams County, Wisconsin                             |
| Dane County, WI  | Dane County, Wisconsin                              |

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#### NOTE 5 – INDIRECT COST RATE

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



## SAUK 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 performed in accordance with GAAP:

*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 AND STATE AWARDS

Internal control over major programs:

- |                                           | <u>Federal Programs</u> |     |                            | <u>State Programs</u> |     |                     |
|-------------------------------------------|-------------------------|-----|----------------------------|-----------------------|-----|---------------------|
| > Material weakness(es) identified?       | _____                   | yes | <u>  X  </u> no            | _____                 | yes | <u>  X  </u> no     |
| > Significant deficiency(ies) identified? | _____                   | yes | <u>  X  </u> none reported | <u>  X  </u>          | yes | _____ 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   X   yes \_\_\_\_\_ no

Auditee qualified as low-risk auditee?

  X   yes \_\_\_\_\_ no   X   yes \_\_\_\_\_ no

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

  \$750,000  

  \$250,000  

Identification of major federal programs:

CFDA Numbers

Name of Federal Program or Cluster

93.778

Medicaid Cluster - Medical Assistance Program



## SAUK COUNTY

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

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#### SECTION I – SUMMARY OF AUDITORS' RESULTS (cont.)

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##### *FEDERAL AND STATE AWARDS (cont.)*

Identification of major state programs:

| State Number                  | Name of State Program              |
|-------------------------------|------------------------------------|
| 115.150                       | County Staff and Support           |
| 115.400                       | Land and Water Resource Management |
| 435.561/681 and 437.3561/3681 | Basic County Allocation            |
| 437.3413                      | JJ Youth Aids                      |

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

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None reported.

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#### SECTION III – FEDERAL AWARDS AND STATE AWARDS FINDINGS AND QUESTIONED COSTS

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##### **FINDING 2019-001:**

##### **REPEAT OF FINDING 2018-001**

**State ID No./Program Title:** 395.101 Specialized Transportation Assistance Program, Elderly & Handicapped Aids, For Counties

**Grantor Agency:** Wisconsin Department of Transportation

**State Award No./Year:** N/A / 2019

**Criteria:** As stated in the Calendar Year 2019 Specialized Transportation Assistance Grant Agreement between the State of Wisconsin and Sauk County ("County"), Section IX, within Attachment II, the balance of aid held in trust may not exceed an average daily balance on a quarterly basis of \$80,000.

**Condition/Context:** We reviewed the average daily balance for the four quarters in 2019. Our sample was not statistically valid. The average daily balance for the second quarter was \$84,184, \$4,184 in excess of the \$80,000 limit. The balance was under the limit for all other quarters of 2019.

**Questioned Costs:** None noted.

**Cause:** There was lag between the purchase of the new paratransit bus and the withdrawal of funds from the trust fund to use for the paratransit bus purchased.



## SAUK COUNTY

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

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#### SECTION III – FEDERAL AWARDS AND STATE AWARDS FINDINGS AND QUESTIONED COSTS (cont.)

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**FINDING 2019-001:** (cont.)

**Effect:** The trust fund was over the allowable limit during the second quarter of 2019.

**Recommendation:** We recommend the County review its control procedures to ensure that the trust fund does not exceed the allowable limit at any quarter.

**Management's Response:** Sauk County strives for compliance with grant agreements. Calendar reminders have been put in place to help assure average daily balance for the trust not exceed an \$80,000 on a quarterly basis. We will remain cognizant of this requirement going forward.

**FINDING 2019-002:**

**REPEAT OF FINDING 2018-002**

**State ID No./Program Title:** 395.101 Specialized Transportation Assistance  
Program, Elderly & Handicapped Aids,  
For Counties

**Grantor Agency:** Wisconsin Department of Transportation

**State Award No./Year:** N/A / 2019

**Criteria:** As stated in the Appendix to the *State Single Audit Guidelines* for Programs from the Department of Transportation, 2001 Revision, Section 2.4, "Counties receiving this allocated aid shall make periodic reports to the department. The content and timing of these reports shall be specified in the grant agreement." As stated in the Calendar Year 2019 Specialized Transportation Assistance Grant Agreement between the State of Wisconsin and Sauk County ("County"), Section IX, the recipient shall submit quarterly reports and the reports shall be submitted within the month that follows the end of each three-month period. To provide reasonable assurance the records are retained and the reports are submitted accurately and timely, there should be an independent review of the quarterly reports.

**Condition/Context:** We selected a sample of two quarterly reports. The first quarter report was not submitted by the due date. Our sample was not statistically valid.

**Questioned Costs:** None noted.

**Cause:** Staff turnover resulted in the inability to locate sufficient supporting documentation in a timely manner.

**Effect:** The report was not submitted by the established deadline.

**Recommendation:** We recommend the County review its control procedures to ensure that all quarterly reports and supplemental information are reviewed for accuracy and timeliness of reporting.



## SAUK COUNTY

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

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#### SECTION III – FEDERAL AWARDS AND STATE AWARDS FINDINGS AND QUESTIONED COSTS (cont.)

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##### **FINDING 2019-002:** (cont.)

**Management's Response:** Sauk County strives for timely and accurate reporting. Calendar reminders have been put in place to help assure timeliness of filing. A process map has been put in place that includes reporting requirements and due dates. In the event there is staff turnover the department head will ensure the report is completed timely and reviewed.

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#### SECTION IV – OTHER ISSUES

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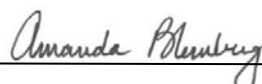
1. Does the auditor's report or the notes to the financial statements include disclosure with regard to substantial doubt as to the auditee's ability to continue as a going concern? \_\_\_\_\_ yes \_\_\_\_\_ X no

2. Does the audit report show audit issues (i.e., material noncompliance, nonmaterial noncompliance, 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 Health Services                             | _____                | yes | _____ <u>X</u> _____ | no |
| Department of Children and Families                       | _____                | yes | _____ <u>X</u> _____ | no |
| Department of Transportation                              | _____ <u>X</u> _____ | yes | _____ _____          | no |
| Department of Administration                              | _____                | 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 Agriculture, Trade, and Consumer Protection | _____                | yes | _____ <u>X</u> _____ | no |
| Department of Justice                                     | _____                | yes | _____ <u>X</u> _____ | no |
| Department of Natural Resources                           | _____                | yes | _____ <u>X</u> _____ | no |

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

4. Name and signature of partner

  
Amanda Blomberg, CPA, Firm Director

5. Date of report

September 16, 2020