

DUNN COUNTY, WISCONSIN
EXECUTIVE AUDIT SUMMARY (EAS)
DECEMBER 31, 2012

**DUNN COUNTY, WISCONSIN
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AUDIT FINDINGS AND RESULTS

Audit Report Summary

We prepared this Executive Audit Summary and Management Report in conjunction with our audit of the County's financial records for the year ended December 31, 2012. The following is a summary of reports we have issued:

Audit Opinion

The financial statements are fairly stated. We issued what is known as an "unmodified opinion".

New - Change in wording and format due to implementation of clarity audit standards.

Internal Controls

Our report on internal control included the following deficiencies in internal controls over financial reporting. Please refer to the schedule of findings and questioned costs included in the *Federal and State Single Audit Report* for full details regarding these control deficiencies.

Material Weakness: 2012-01 Material Audit Adjustments

Significant Deficiency: 2012-02 Limited Segregation of Duties

Compliance

No items of noncompliance were reported in the report on compliance.

Other Items

Other items were noted during the audit that do not rise to the level of an internal control deficiency as defined by audit standards but are summarized below for your consideration.

Cash and Investment Policies and Procedures

- We found all cash and investments at year-end to be properly accounted for and reconciled. Therefore, we do not report a related deficiency in internal controls over financial reporting. However, during our testing and inquiries we made certain observations of mid-year practices which could be performed more efficiently through consideration of the following: The County has an effective process for reconciling bank activity on a monthly basis but falls short on reconciling the balances back to the general ledger. We suggest implementing a reconciliation and approval process to ensure cash and investments are tied-out on a monthly basis similar to how it is performed at year-end. While assignment of this responsibility varies, we find that it often resides with the County Treasurer.
- The County should form an oversight committee to review investment activity and to make purchase/sale decisions.
- The \$160.00 Bremer Petty Cash bank account is not recorded nor reconciled to the County's books. The County has concluded that these balances are immaterial. We believe that all cash accounts should be reconciled and properly adjusted in the general ledger.
- It was observed during our visit that the Treasurer's office door was unlocked and personnel were not visible from the counter. Security measures should be taken in the Treasurer's office to ensure assets are secured at all times (i.e. locking the door).

APPENDIX A

FORMAL REQUIRED COMMUNICATIONS

Board of Supervisors
Dunn County
Menomonie, Wisconsin

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 Dunn County, Wisconsin (the County) for the year ended December 31, 2012, and have issued our report thereon dated July 11, 2013. We did not audit the financial statements of the Dunn County Housing Authority, which is presented in the component unit column. Those statements were audited by other auditors whose report thereon has been furnished to us, in our opinion, insofar as it relates to the amounts included for the Housing Authority, is based solely on the report of the other auditors. Professional standards require that we provide you with the following information related to our audit.

Significant audit findings

Qualitative aspects of accounting practices

Accounting policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Dunn County are described in Note 1 to the financial statements.

For the year ended December 31, 2012, the financial statements include the impact of adoption of Governmental Accounting Standards Board statement numbers 62 and 63.

GASBS 62, Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements, supersedes GASBS 20. GASBS 20 gave governments the choice to elect to follow only GASB's authoritative literature, or to follow FASB and AICPA pronouncements that did not conflict with GASB pronouncements. Upon adoption of GASBS 62, all governmental accounting guidance is codified into the GASB literature.

GASBS 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position, provides guidance on deferred outflows and inflows of resources. It also renames the residual amounts from "net assets" to "net position". These financial statements include the statement of net position, which reports all assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position. Adoption of future GASB standards will include reporting of some items previously reported as assets and liabilities as deferred outflows and inflows of resources.

We noted no transactions entered into by the entity during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

Estimated Useful Lives of Depreciable Capital Assets – Management's estimate of depreciation and the useful lives of capital assets is based on authoritative guidance and past experience.

Estimated Current Portion of Compensated Absences Payable – Management's estimate of the amount of the year-end compensated absences payable balance to be taken by employees within one year of December 31, 2012 is based on historical trends and anticipated leave time activity.

Estimated Claims Payable – Management's estimate of claims payable accrued in the insurance internal service funds at December 31, 2012 is based on outside authoritative guidance.

Estimated Allowance for Doubtful Accounts – Management's estimate of allowance for doubtful accounts is based on known and expected uncollectible amounts.

Actuarial Assumptions – The actuarial assumptions used for other postemployment benefits payable are outlined in the notes to the basic financial statements.

We evaluated the key factors and assumptions used to develop the above estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Financial statement disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no particularly sensitive financial statement disclosures.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties encountered in performing the audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Uncorrected misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements.

Corrected misstatements

The following material misstatements detected as a result of audit procedures were corrected by management: coding reclassifications, accrual adjustments, and fund activity reclassifications.

Disagreements with management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. No such disagreements arose during our audit.

Management representations

We have requested certain representations from management that are included in the management representation letter dated July 11, 2013.

Management consultations with other independent accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the entity’s financial statements or a determination of the type of auditors’ opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Significant issues discussed with management prior to engagement

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year. The following summarizes the significant findings or issues arising from the audit that were discussed, or the subject of correspondence, with management:

- Lack of segregation of duties and material audit adjustments.

Other audit findings or issues

We have provided a separate letter to you dated July 11, 2013, communicating internal control related matters identified during the audit.

Other information in documents containing audited financial statements

With respect to the required supplementary information (RSI) accompanying the financial statements, we made certain inquiries of management about the methods of preparing the RSI, including whether the RSI has been measured and presented in accordance with prescribed guidelines, whether the methods of measurement and preparation have been changed from the prior period and the reasons for any such changes, and whether there were any significant assumptions or interpretations underlying the measurement or presentation of the RSI. We compared the RSI for consistency with management’s responses to the foregoing inquiries, the basic financial statements, and other knowledge obtained during the audit of the basic financial statements. Because these limited procedures do not provide sufficient evidence, we did not express an opinion or provide any assurance on the RSI.

With respect to the combining and individual fund statements and schedules (collectively, the supplementary information) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period or the reasons for such changes, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated July 11, 2013.

Board of Supervisors
Dunn County

Our auditors' opinion, the audited financial statements, and the notes to financial statements should only be used in their entirety. Inclusion of the audited financial statements in a document you prepare, such as an annual report, should be done only with our prior approval and review of the document.

* * *

This communication is intended solely for the information and use of the Board of Supervisors and management of the Dunn County and is not intended to be, and should not be, used by anyone other than these specified parties.



CliftonLarsonAllen LLP

Eau Claire, Wisconsin

July 11, 2013

APPENDIX B

NEW ACCOUNTING AND REPORTING STANDARDS

The Governmental Accounting Standards Board (GASB) has issued new accounting standards that may restate portions of these financial statements in future periods. Listed below are the statements and a short summary of the standard's objective.

New accounting standards effective for the December 31, 2013 financial statements include:

GASB Statement No. 61, *The Financial Reporting Entity: Omnibus-an amendment of GASB Statements No. 14 and No. 34*, issued November 2010. The objective of this statement is to improve financial reporting for a governmental financial reporting entity. This statement modifies certain requirements for inclusion of component units in the financial reporting entity.

GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, issued March 2012. The objective of this statement is to establish accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities.

GASB Statement No. 66, *Technical Corrections – 2012 – an Amendment of GASB Statements No. 10 and No. 62*, issued March 2012. The objective of this statement is to improve accounting and financial reporting for a governmental financial reporting entity by resolving conflicting guidance that resulted from the issuance of two pronouncements, Statements No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, and No. 62, Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements.

New accounting standards effective for the December 31, 2014 financial statements include:

GASB Statement No. 67, *Financial Reporting for Pension Plans*, issued June 2012. This statement replaces the requirements of Statement No. 25 for pension plans.

GASB Statement No. 69, *Government Combinations and Disposals of Government Operations*, issued January 2013. This standard outlines the proper accounting and disclosure requirements for when a government either acquires new operations (purchase, merger, etc.) or eliminates existing operations (sale, discontinue, transfer, etc.).

APPENDIX C

Audit Report Notations

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- 1 **General Fund:** The General fund is the general operating fund of the County. It is used to account for all financial resources which are not required to be accounted for in another fund.

	12/31/12	12/31/11	12/31/10	12/31/09
General Fund Balance Sheet Summary:				
Cash and Investments	\$ 13,319,310	\$ 11,849,925	\$ 10,962,154	\$ 9,874,263
Taxes Receivable:				
Current	10,118,484	9,770,922	9,278,742	8,703,317
Delinquent	1,532,773	1,736,452	1,900,741	1,891,740
Loans Receivable	60,000	80,000	1,485,711	1,586,588
Due from Other Funds	1,079,122	1,520,276	679,497	464,626
Other Receivables	1,002,782	1,092,591	1,079,395	1,058,804
Total Assets	\$ 27,112,471	\$ 26,050,166	\$ 25,386,240	\$ 23,579,338
Current Payables	\$ 1,303,980	\$ 1,132,781	\$ 1,190,149	\$ 1,041,752
Deferred Revenues	10,558,536	10,311,751	9,874,981	9,237,759
Total Liabilities	11,862,516	11,444,532	11,065,130	10,279,511
Fund Balance:				
Nonspendable	954,583	1,083,725	2,527,060	2,707,372
Restricted	60,735	-	-	-
Assignments	1,725,151	2,257,686	350,000	350,000
Unassigned	12,509,486	11,264,223	11,444,050	10,242,455
Total Fund Balance	15,249,955	14,605,634	14,321,110	13,299,827
Revenues	\$ 20,645,832	\$ 20,587,361	\$ 20,178,264	\$ 18,686,391
Expenditures	(20,655,523)	(20,804,581)	(20,328,929)	(19,129,883)
Net Transfers In	654,012	501,744	1,184,648	1,197,546
Net Transfers Out	-	-	(12,700)	(30,000)
Change in Fund Balance	\$ 644,321	\$ 284,524	\$ 1,021,283	\$ 724,054
% of Unassigned Fund Balance to General Fund Expenditures	60.6%	54.1%	56.3%	53.5%

- 2 **Special Revenue Funds:** Special Revenue funds are used to account for the proceeds of specific revenue sources that are restricted to expenditures for specified purposes.

	12/31/12	12/31/11	12/31/10	12/31/09
Special Revenue Fund Balances:				
Human Services	\$ -	\$ -	\$ -	\$ 143,273
Jail Assessment Fees	98,023	79,466	91,635	125,055
Solid Waste	1,001,825	701,231	452,307	290,896
	\$ 1,099,848	\$ 780,697	\$ 543,942	\$ 559,224

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3 Debt Service Funds: Debt Service Funds are used to account for the accumulation of resources for, and the payment of certain general long-term debt principal, interest and related charges.

	<u>12/31/12</u>	<u>12/31/11</u>	<u>12/31/10</u>	<u>12/31/09</u>
Debt Service Fund Balances:				
G.O. Debt	\$ 30,367	\$ 30,298	\$ 30,661	\$ 31,024

4 Capital Project Funds: Capital Project funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed from proprietary funds.

	<u>12/31/12</u>	<u>12/31/11</u>	<u>12/31/10</u>	<u>12/31/09</u>
Capital Project Fund Balance:				
	\$ -	\$ -	\$ -	\$ -

5 Enterprise Funds: Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprise--where the intent of the governing body is that the costs of providing the services is to be recovered from those using the services.

	Highway Department			
	<u>12/31/12</u>	<u>12/31/11</u>	<u>12/31/10</u>	<u>12/31/09</u>
Balance Sheet Summary:				
Cash and Investments	\$ 872,457	\$ 1,025,874	\$ 623,177	\$ -
Taxes Receivable	4,964,066	4,836,940	4,812,427	4,776,365
Accounts Receivable	685,462	720,798	698,589	640,800
Inventory	1,557,378	1,399,089	1,486,549	1,425,760
Prepays	7,425	-	-	-
Capital Assets (net)	6,898,613	7,052,388	7,390,452	8,017,675
	<u>\$ 14,985,401</u>	<u>\$ 15,035,089</u>	<u>\$ 15,011,194</u>	<u>\$ 14,860,600</u>
Current Liabilities	\$ 465,722	\$ 346,594	\$ 448,368	\$ 499,730
Due to Other Funds	-	-	-	108,001
Unearned Revenues	5,104,134	4,836,940	4,824,075	4,911,268
Vested Benefits	508,560	456,250	535,249	478,202
Noncurrent Vested Benefits	273,840	245,673	288,211	257,493
Other Post-Employment Benefits	22,550	18,151	20,842	18,855
Net Position:				
Net Investment in Capital Assets	6,898,613	7,052,388	7,390,452	8,017,675
Unrestricted	1,711,982	2,079,093	1,503,997	569,376
	<u>\$ 14,985,401</u>	<u>\$ 15,035,089</u>	<u>\$ 15,011,194</u>	<u>\$ 14,860,600</u>
Income (Loss) Before Other Items	\$ 3,060,257	\$ 4,698,941	\$ 2,198,269	\$ 1,771,665
Capital Contributions	(3,581,143)	(4,461,909)	(1,903,571)	(1,709,018)
Transfer In	-	-	12,700	-
Change in Net Position	<u>\$ (520,886)</u>	<u>\$ 237,032</u>	<u>\$ 307,398</u>	<u>\$ 62,647</u>
Current Ratio* (1+ desired)	3.35	5.04	2.95	1.05

*Current ratio calculation includes cash and investments, accounts receivable, current liabilities and due to other funds balances.

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5 Enterprise Funds (cont'd.)

	Health Care Center			
	<u>12/31/12</u>	<u>12/31/11</u>	<u>12/31/10</u>	<u>12/31/09</u>
Balance Sheet Summary:				
Operating Cash and Investments	\$ -	\$ -	\$ -	\$ -
Restricted Cash - Construction	14,526,031	-	-	-
Restricted Cash - Patient Trust Cash	7,366	7,823	8,235	6,060
Taxes Receivable	500,000	500,000	750,000	750,000
Accounts Receivable	974,951	999,565	1,114,842	883,650
Inventory	51,810	52,345	40,396	41,618
Prepaid Expenses	4,359	4,169	4,272	27,442
Unamortized Debt Issuance Costs	540,568	-	-	-
Capital Assets (net)	10,193,317	697,816	838,848	950,738
	<u>\$ 26,798,402</u>	<u>\$ 2,261,718</u>	<u>\$ 2,756,593</u>	<u>\$ 2,659,508</u>
Current Liabilities	\$ 495,256	\$ 429,949	\$ 521,510	\$ 486,287
Construction Contracts Payable	938,323	-	-	-
Interest Payable	403,909	-	-	-
Due to Other Funds	1,079,122	1,520,276	646,997	324,125
Unearned Revenues	500,000	500,000	1,069,600	750,000
Vested Benefits	370,359	381,823	407,451	450,624
Patients Trust Funds Payable	7,366	7,823	8,235	6,060
Advance from Other Funds	32,500	32,500	32,500	32,500
Noncurrent Bonds Payable	23,388,512	-	-	-
Noncurrent Vested Benefits	279,393	288,042	307,375	339,945
Other Post-Employment Benefits	130,808	106,311	89,250	61,543
Net Position:				
Net Investment in Capital Assets	1,330,836	697,816	838,848	950,738
Unrestricted	(2,157,982)	(1,702,822)	(1,165,173)	(742,314)
	<u>\$ 26,798,402</u>	<u>\$ 2,261,718</u>	<u>\$ 2,756,593</u>	<u>\$ 2,659,508</u>
Income (Loss) Before Transfers	\$ 177,860	\$ (678,681)	\$ (534,749)	\$ (327,023)
Transfer In	-	-	-	30,000
Change in Net Position	<u>\$ 177,860</u>	<u>\$ (678,681)</u>	<u>\$ (534,749)</u>	<u>\$ (297,023)</u>
Current Ratio* (1+ desired)	0.71	0.61	0.83	1.05

6 Internal Service Funds: Internal Service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the County, or to other governmental units, on a cost reimbursement basis.

	Workers' Compensation			
	<u>12/31/12</u>	<u>12/31/11</u>	<u>12/31/10</u>	<u>12/31/09</u>
Summary Balance Sheets:				
Cash and Investments	\$ 2,019,367	\$ 2,187,322	\$ 1,862,484	\$ 1,657,882
Accrued Liabilities	388,688	215,670	125,927	127,428
Net Position	<u>\$ 1,630,679</u>	<u>\$ 1,971,652</u>	<u>\$ 1,736,557</u>	<u>\$ 1,530,454</u>
Income Before Transfers	\$ (140,973)	\$ 435,095	\$ 406,103	\$ 272,639
Transfers to General Fund	(200,000)	(200,000)	(200,000)	(200,000)
Change in Net Position	<u>\$ (340,973)</u>	<u>\$ 235,095</u>	<u>\$ 206,103</u>	<u>\$ 72,639</u>

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6 Internal Service Funds (cont'd.)

	Health Insurance			
	<u>12/31/12</u>	<u>12/31/11</u>	<u>12/31/10</u>	<u>12/31/09</u>
Summary Balance Sheets:				
Cash and Investments	\$ 2,881,321	\$ 3,331,186	\$ 3,595,100	\$ 2,969,335
Accounts Receivable	346,865	596,927	-	-
Interest Receivable	-	-	-	5,303
	<u>3,228,186</u>	<u>3,928,113</u>	<u>3,595,100</u>	<u>2,974,638</u>
Accrued Liabilities	<u>453,986</u>	<u>626,949</u>	<u>350,866</u>	<u>447,279</u>
Net Position	<u>\$ 2,774,200</u>	<u>\$ 3,301,164</u>	<u>\$ 3,244,234</u>	<u>\$ 2,527,359</u>
Income Before Transfers	\$ (226,964)	\$ 356,930	\$ 1,016,875	\$ 727,427
Transfers to General Fund	<u>(300,000)</u>	<u>(300,000)</u>	<u>(300,000)</u>	<u>(300,000)</u>
Change in Net Position	<u>\$ (526,964)</u>	<u>\$ 56,930</u>	<u>\$ 716,875</u>	<u>\$ 427,427</u>

7 Long-Term Obligations

	<u>12/31/12</u>	<u>12/31/11</u>	<u>12/31/10</u>	<u>12/31/09</u>
General Obligation Bonds	\$ 30,125,000	\$ 9,455,000	\$ 10,785,000	\$ 12,065,000
Vested Compensated Absences and OPEB Liability:				
Governmental Activities	2,907,507	2,564,642	2,493,346	2,345,272
Business Type Activities	<u>1,590,888</u>	<u>1,500,747</u>	<u>1,648,378</u>	<u>1,606,662</u>
	<u>\$ 34,623,395</u>	<u>\$ 13,520,389</u>	<u>\$ 14,926,724</u>	<u>\$ 16,016,934</u>
Equalized Valuation	\$ 2,579,828,400	\$ 2,733,111,100	\$ 2,739,232,100	\$ 2,810,550,100
General Obligation Debt Limit	\$ 128,991,420	\$ 136,655,555	\$ 136,961,605	\$ 140,527,505
General Obligation Debt as Percent of Debt Limitation	23.4%	6.9%	7.9%	8.6%



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APPENDIX D

INDEPENDENT AUDITORS' REPORT ON CONDENSED FINANCIAL STATEMENTS

Board of Supervisors
Dunn County
Menomonie, Wisconsin

We have audited the accompanying condensed financial statements, as presented on pages 7 through 10, of Dunn County, Wisconsin as of and for the years ended December 31, 2012, 2011, 2010 and 2009.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse audit opinion.

Basis for Adverse Opinion

The accompanying condensed financial statements, as presented on pages 7 through 10, of Dunn County, Wisconsin as of and for the years ended December 31, 2012, 2011, 2010 and 2009, do not present the financial position of Dunn County, Wisconsin and the results of its operations and its cash flows in accordance with accounting principles generally accepted in the United States of America and do not include all the disclosures required by accounting principles generally accepted in the United States of America.

Adverse Opinion

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion paragraph, the condensed financial statements referred to above do not present fairly, the financial statements of Dunn County, Wisconsin as of and for the years ended December 31, 2012, 2011, 2010 and 2009 in accordance with accounting principles generally accepted in the United States of America.

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America, 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 Dunn County, Wisconsin, as of and for the years ended December 31, 2012, 2011, 2010 and 2009, and the related notes to the financial statements (not presented herein) which collectively comprise the County's basic financial statements, and our reports thereon, dated July 11, 2013, June 15, 2012, June 15, 2011 and May 27, 2010, respectively, expressed unmodified opinions on those financial statements.



CliftonLarsonAllen LLP

Eau Claire, Wisconsin
July 11, 2013