

**DUNN COUNTY, WISCONSIN**  
**FEDERAL AND STATE SINGLE AUDIT REPORTS**  
**YEAR ENDED DECEMBER 31, 2014**

**DUNN COUNTY, WISCONSIN  
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**DUNN COUNTY, WISCONSIN**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED DECEMBER 31, 2014**

| Federal Grantor Agency/Pass-Through Agency/<br>Program Title and Year                    | Federal<br>CFDA<br>Number | Accrued<br>(Deferred)    |                           | Expenditures |         | Receipts                     |                | Accrued<br>(Deferred)<br>Reimbursements<br>12/31/14 |
|--|---------------------------|--------------------------|---------------------------|--------------|---------|------------------------------|----------------|---|
|  |                           | Reimbursements<br>1/1/14 | Prior Year<br>Adjustments | Federal      | Local   | Grant<br>Reimburse-<br>ments | Local<br>Share |   |
|  |                           |                          |                           |              |         |                              |                |   |
| <u>U.S. Department of Agriculture</u>  |                           |                          |                           |              |         |                              |                |   |
| Passed through Wisconsin Department of Health Services:                                  |                           |                          |                           |              |         |                              |                |   |
| Special Supplemental Food Program for Woman, Infants and Children                        | 10.557                    | \$ -                     | \$ -                      | \$ 197,507   | \$ -    | \$ 186,040                   | \$ -           | \$ 11,467   |
| State Matching Grant for Food Stamp Program  | 10.561 (B)**              | (4,021)                  | -                         | 30,661       | 1,752   | 27,081                       | 1,752          | (441)   |
| Passed through Wisconsin Department of Children and Families:                            |                           |                          |                           |              |         |                              |                |   |
| State Matching Grant for Food Stamp Program  | 10.561 (B)**              | 165                      | -                         | 1,789        | -       | 1,794                        | -              | 160   |
| Passed through Great Rivers Income Maintenance Consortium:                               |                           |                          |                           |              |         |                              |                |   |
| State Matching Grant for Food Stamp Program  | 10.561 (B)**              | 115,030                  | -                         | 410,388      | 179,487 | 377,275                      | 179,487        | 148,143   |
| Total U.S. Department of Agriculture   |                           | 111,174                  | -                         | 640,345      | 181,239 | 592,190                      | 181,239        | 159,329   |
| <u>U.S. Department of Justice</u>  |                           |                          |                           |              |         |                              |                |   |
| Direct Grant:  |                           |                          |                           |              |         |                              |                |   |
| Bulletproof Vests Partnership Program  | 16.607                    | -                        | -                         | 6,881        | 6,989   | -                            | 6,989          | 6,881   |
| Passed through Eau Claire County:  |                           |                          |                           |              |         |                              |                |   |
| Edward Byrne Memorial Justice Assistance Grant Program                                   | 16.738 (D)                | 6,027                    | -                         | 6,183        | -       | 12,210                       | -              | -   |
| Passed through Wisconsin Department of Administration -<br>Office of Justice Assistance: |                           |                          |                           |              |         |                              |                |   |
| Crime Victim Assistance  | 16.575                    | 5,854                    | -                         | 27,210       | 7,539   | 27,725                       | 7,539          | 5,339   |
| State Criminal Alien Assistance Program  | 16.606                    | -                        | -                         | 1,664        | -       | 1,664                        | -              | -   |
| Edward Byrne Memorial Justice Assistance Grant Program                                   | 16.738 (D)                | 25,914                   | -                         | 67,278       | -       | 77,185                       | -              | 16,007  |
| Total U.S. Department of Justice   |                           | 37,795                   | -                         | 109,216      | 14,528  | 118,784                      | 14,528         | 28,227  |
| <u>U.S. Department of Transportation</u>   |                           |                          |                           |              |         |                              |                |   |
| Passed through Wisconsin Department of Transportation:                                   |                           |                          |                           |              |         |                              |                |   |
| Formula Grants for Other Than Urbanized Areas  | 20.509 **                 | 128,694                  | -                         | 473,260      | 275,099 | 442,171                      | 275,099        | 159,783   |
| Highway Safety Grants  | 20.600 (E)                | -                        | -                         | 4,000        | -       | -                            | -              | 4,000   |
| Child Safety and Child Booster Seats Incentive Grants                                    | 20.613 (E)                | -                        | -                         | 5,709        | -       | 5,709                        | -              | -   |
| Total U.S. Department of Transportation  |                           | 128,694                  | -                         | 482,969      | 275,099 | 447,880                      | 275,099        | 163,783   |

- \*\* Major Federal Awards Program
- (B) SNAP Cluster
- (D) JAG Program Cluster
- (E) Highway Safety Cluster

See the accompanying Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance

**DUNN COUNTY, WISCONSIN**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**YEAR ENDED DECEMBER 31, 2014**

| Federal Grantor Agency/Pass-Through Agency/<br>Program Title and Year                | Federal<br>CFDA<br>Number | Accrued<br>(Deferred)<br>Reimbursements<br>1/1/14 | Prior Year<br>Adjustments | Expenditures |         | Receipts                     |                | Accrued<br>(Deferred)<br>Reimbursements<br>12/31/14 |
|--|---------------------------|---|---------------------------|--------------|---------|------------------------------|----------------|---|
|  |                           |   |                           | Federal      | Local   | Grant<br>Reimburse-<br>ments | Local<br>Share |   |
|  |                           |   |                           |              |         |                              |                |   |
| <u>Environmental Protection Agency</u>   |                           |   |                           |              |         |                              |                |   |
| Passed through Wisconsin Department of Health Services:<br>Indoor Radon Program      | 66.032                    | \$ 4,106  | \$ -                      | \$ 9,164     | \$ -    | \$ 13,270                    | \$ -           | \$ -  |
| <u>U.S. Department of Education</u>  |                           |   |                           |              |         |                              |                |   |
| Passed through Wisconsin Department of Health Services:<br>Birth-to-Three Initiative | 84.181                    | -   | -                         | 65,165       | -       | 65,165                       | -              | -   |
| <u>U.S. Department of Health and Human Services</u>                                  |                           |   |                           |              |         |                              |                |   |
| Passed through Wisconsin Department of Health Services:                              |                           |   |                           |              |         |                              |                |   |
| Immunization Grants  | 93.268                    | -   | -                         | 12,228       | -       | 12,228                       | -              | -   |
| Block Grants for Temporary Assistance for Needy Families                             | 93.558 (F)                | -   | -                         | 79,581       | -       | 79,581                       | -              | -   |
| Social Services Block Grant  | 93.667                    | -   | -                         | 144,889      | 388     | 144,889                      | 388            | -   |
| Medical Assistance Cluster Program:  |                           |   |                           |              |         |                              |                |   |
| Medical Assistance Program   | 93.778 (A)**              | 138,352   | -                         | 497,715      | 575,689 | 429,857                      | 575,689        | 206,210   |
| Wisconsin Medical Assistance Cost Reporting  | 93.778 (A)**              | -   | -                         | 172,333      | -       | 172,333                      | -              | -   |
| Block Grants for Community Mental Health Services                                    | 93.958                    | -   | -                         | 69,103       | -       | 67,542                       | -              | 1,561   |
| Block Grants for Prevention and Treatment of Substance Abuse                         | 93.959                    | (1,674)   | -                         | 107,714      | -       | 92,575                       | -              | 13,465  |
| Preventive Health and Health Services Block Grant                                    | 93.991                    | -   | -                         | 2,582        | -       | 2,582                        | -              | -   |
| Maternal and Child Health Services Block Grant                                       | 93.994                    | -   | -                         | 60,169       | -       | 60,169                       | -              | -   |
| Passed through Great Rivers Income Maintenance Consortium:                           |                           |   |                           |              |         |                              |                |   |
| Temporary Assistance for Needy Families  | 93.558 (F)                | 3,718   | -                         | 5,599        | 2,449   | 7,295                        | 2,449          | 2,022   |
| Children's Health Insurance Program  | 93.767                    | 21,524  | -                         | 53,676       | 23,476  | 55,825                       | 23,476         | 19,375  |
| Medical Assistance Program   | 93.778 (A)**              | 159,459   | -                         | 419,008      | 183,257 | 427,213                      | 183,257        | 151,254   |
| Passed through Area Agency on Aging:   |                           |   |                           |              |         |                              |                |   |
| Title III, Part D - Preventive Health  | 93.043                    | 252   | -                         | 2,420        | 1,022   | 2,665                        | 1,022          | 7   |
| Title III, Part B - Supportive Services  | 93.044 (C)                | 14,894  | -                         | 37,513       | 33,151  | 50,194                       | 33,151         | 2,213   |
| Title III, Part C-1 - Nutrition Services   | 93.045 (C)                | 1,482   | -                         | 42,493       | 104,714 | 43,975                       | 104,714        | -   |
| Title III, Part C-2 -Home Delivered Meals  | 93.045 (C)                | -   | -                         | 22,011       | 303,411 | 22,011                       | 303,411        | -   |
| Title III, Part E - National Family Caregiver Support                                | 93.052                    | 903   | -                         | 14,797       | 7,390   | 9,304                        | 7,390          | 6,396   |
| Nutrition Services Incentives Program  | 93.053 (C)                | -   | -                         | 21,229       | -       | 21,229                       | -              | -   |
| MIPPA  | 93.071                    | -   | -                         | 2,400        | -       | 2,400                        | -              | -   |

\*\* Major Federal Awards Program  
(A) Medicaid Cluster  
(C) Aging Cluster  
(F) TANF Cluster

**DUNN COUNTY, WISCONSIN**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**YEAR ENDED DECEMBER 31, 2014**

| Federal Grantor Agency/Pass-Through Agency/<br>Program Title and Year | Federal<br>CFDA<br>Number | Accrued<br>(Deferred)    |                           | Expenditures        |                     | Receipts                     |                     | Accrued<br>(Deferred)<br>Reimbursements<br>12/31/14 |
|---|---------------------------|--------------------------|---------------------------|---------------------|---------------------|------------------------------|---------------------|---|
|   |                           | Reimbursements<br>1/1/14 | Prior Year<br>Adjustments | Federal             | Local               | Grant<br>Reimburse-<br>ments | Local<br>Share      |   |
|   |                           |                          |                           |                     |                     |                              |                     |   |
| <b>U.S. Department of Health and Human Services (Continued)</b>       |                           |                          |                           |                     |                     |                              |                     |   |
| Passed through Area Agency on Aging: (Continued)                      |                           |                          |                           |                     |                     |                              |                     |   |
| MIPPA   | 93.518                    | \$ 370                   | \$ -                      | \$ -                | \$ -                | \$ 370                       | \$ -                | \$ -  |
| Social Services Block Grant   | 93.667                    | 37                       | -                         | 137                 | -                   | 174                          | -                   | -   |
| Social Services Block Grant - Stepping On Grant                       | 93.667                    | -                        | -                         | 2,557               | -                   | 144                          | -                   | 2,413   |
| State Elderly Benefit Services (Medical Assistance)                   | 93.778                    | (A) **                   | -                         | 15,349              | -                   | 15,349                       | -                   | -   |
| State Pharmaceutical Assistance Program (Medical Assistance)          | 93.778                    | (A) **                   | -                         | 6,550               | -                   | 6,550                        | -                   | -   |
| MIPPA   | 93.779                    | 230                      | -                         | -                   | -                   | 230                          | -                   | -   |
| State Health Insurance Assistance Program                             | 93.779                    | -                        | -                         | 2,863               | -                   | 2,863                        | -                   | -   |
| Passed through Wisconsin Department of Children and Families:         |                           |                          |                           |                     |                     |                              |                     |   |
| Safe & Stable Families  | 93.556                    | 5,178                    | -                         | 42,827              | 70,958              | 48,005                       | 70,958              | -   |
| Block Grants for Temporary Assistance for Needy Families              | 93.558                    | (F) 23,141               | -                         | 128,098             | 7,209               | 137,905                      | 7,209               | 13,334  |
| Family Support Payments to States - Assistance Payments               | 93.560                    | -                        | -                         | 75                  | -                   | 32                           | -                   | 43  |
| Child Support Enforcement   | 93.563                    | 126,310                  | -                         | 498,081             | 153,841             | 507,322                      | 153,841             | 117,069   |
| Child Care Mandatory and Matching Funds                               | 93.596                    | 230                      | -                         | 51,367              | 33,145              | 51,597                       | 33,145              | -   |
| Youth Independent Living  | 93.599                    | 476                      | -                         | 1,305               | 424                 | 1,781                        | 424                 | -   |
| Child Welfare Service Grants - State Grants                           | 93.645                    | -                        | -                         | 23,014              | -                   | 23,014                       | -                   | -   |
| Foster Care - Title IV-E  | 93.658                    | -                        | -                         | 153,848             | -                   | 151,083                      | -                   | 2,765   |
| Social Services Block Grant   | 93.667                    | -                        | -                         | 63,040              | -                   | 63,040                       | -                   | -   |
| Youth Independent Living II   | 93.674                    | 2,334                    | -                         | 18,154              | 1,200               | 16,589                       | 1,200               | 3,899   |
| Medical Assistance Program  | 93.778                    | (A) **                   | (54)                      | 6,197               | -                   | 1,097                        | -                   | 5,046   |
| Passed through Wisconsin Department of Administration:                |                           |                          |                           |                     |                     |                              |                     |   |
| Low Income Home Energy Assistance Program                             | 93.568                    | 8,259                    | -                         | 41,776              | -                   | 38,527                       | -                   | 11,508  |
| Passed through Wisconsin Department of Corrections:                   |                           |                          |                           |                     |                     |                              |                     |   |
| Child Welfare Service Grants - State Grants                           | 93.645                    | 292                      | -                         | 2,106               | 10,042              | 2,379                        | 10,042              | 19  |
| Foster Care - Title IV-E  | 93.658                    | 438                      | -                         | 2,949               | 14,058              | 3,360                        | 14,058              | 27  |
| <b>Total U.S. Department of Health and Human Services</b>             |                           | <b>506,151</b>           | <b>-</b>                  | <b>2,827,753</b>    | <b>1,525,824</b>    | <b>2,775,278</b>             | <b>1,525,824</b>    | <b>558,626</b>                                      |
| <b>U.S. Department of Homeland Security</b>                           |                           |                          |                           |                     |                     |                              |                     |   |
| Passed through Wisconsin Department of Military Affairs:              |                           |                          |                           |                     |                     |                              |                     |   |
| Hazard Mitigation Grant   | 97.039                    | -                        | -                         | 148,793             | 24,799              | -                            | 24,799              | 148,793   |
| Emergency Management Performance Grant                                | 97.042                    | 20,911                   | 10,456                    | 48,517              | -                   | 47,192                       | -                   | 32,692  |
| Pre-Disaster Mitigation Planning Grant                                | 97.047                    | -                        | -                         | 25,650              | -                   | 25,650                       | -                   | -   |
| Homeland Security Grant   | 97.067                    | **                       | -                         | 574,500             | 146,115             | 561,000                      | 146,115             | 13,500  |
| <b>Total U.S. Department of Homeland Security</b>                     |                           | <b>20,911</b>            | <b>10,456</b>             | <b>797,460</b>      | <b>170,914</b>      | <b>633,842</b>               | <b>170,914</b>      | <b>194,985</b>                                      |
| <b>TOTAL FEDERAL AWARDS</b>   |                           | <b>\$ 808,831</b>        | <b>\$ 10,456</b>          | <b>\$ 4,932,072</b> | <b>\$ 2,167,604</b> | <b>\$ 4,646,409</b>          | <b>\$ 2,167,604</b> | <b>\$ 1,104,950</b>                                 |
| <b>Claims Paid to Providers via Third Party Administrator</b>         |                           |                          |                           |                     |                     |                              |                     |   |
| Medical Assistance (Medicaid Cluster)                                 | 93.778                    | (A) **, ^^               | -                         | 265,514             | -                   | -                            | -                   | -   |
| <b>TOTAL FEDERAL AWARD EXPENDITURES</b>                               |                           |                          |                           | <b>\$ 5,197,586</b> |                     |                              |                     |   |

\*\* Major Federal Awards Program

^^ See Note 5

(A) Medicaid Cluster

(F) TANF Cluster

See the accompanying Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance

**DUNN COUNTY, WISCONSIN  
SCHEDULE OF STATE FINANCIAL ASSISTANCE  
YEAR ENDED DECEMBER 31, 2014**

| State Grantor Agency/<br>Program Title and Year                   | State<br>I.D. Number | Accrued<br>(Deferred)<br>Reimbursements<br>1/1/14 | Prior Years<br>Adjustments | Expenditures | Receipts                     |                | Accrued<br>(Deferred)<br>Reimbursements<br>12/31/14 |
|---|----------------------|---|----------------------------|--------------|------------------------------|----------------|---|
|   |                      |   |                            |              | Grant<br>Reimburse-<br>ments | Local<br>Share |   |
| <u>Department of Agriculture, Trade and Consumer Protection</u>   |                      |   |                            |              |                              |                |   |
| Agricultural Clean Sweep  | 115.04               | \$ 19,000   | \$ -                       | \$ 39,030    | \$ 19,000                    | \$ 22,080      | \$ 16,950   |
| Soil and Water Resource Management                                | 115.15               | ** -  | -                          | 149,267      | 149,267                      | -              | -   |
| Land and Water Resource Management                                | 115.40               | ** 17,150   | -                          | 59,333       | 56,487                       | -              | 19,996  |
| Total Department of Agriculture, Trade<br>and Consumer Protection |                      | 36,150  | -                          | 247,630      | 224,754                      | 22,080         | 36,946  |
| <u>Department of Commerce</u>                                     |                      |   |                            |              |                              |                |   |
| Wisconsin Fund Private Sewage System                              | 143.110              | 4,064   | -                          | 13,374       | 17,438                       | -              | -   |
| <u>Department of Natural Resources</u>                            |                      |   |                            |              |                              |                |   |
| Wildlife Damage Abatement and Claims                              | 370.553              | 9,302   | -                          | 16,538       | 18,948                       | -              | 6,892   |
| County Conservation Aids  | 370.563              | -   | -                          | 11,718       | 5,859                        | 5,859          | -   |
| Forest Crop/Managed Forest  | 370.566              | -   | -                          | 22,694       | 22,694                       | -              | -   |
| Snowmobile Trails   | 370.574              | 5,769   | -                          | 107,347      | 104,250                      | -              | 8,866   |
| Water Conservation / Watershed Program                            | 370.663              | ** -  | -                          | 146,329      | 109,747                      | 36,582         | -   |
| Recycling Grant   | 370.670              | ** -  | -                          | 712,708      | 157,110                      | 555,598        | -   |
| Total Department of Natural Resources                             |                      | 15,071  | -                          | 1,017,334    | 418,608                      | 598,039        | 15,758  |
| <u>Department of Transportation</u>                               |                      |   |                            |              |                              |                |   |
| Elderly and Handicapped County Transportation Aids                | 395.101              | ** -  | -                          | 114,616      | 95,513                       | 19,103         | -   |
| Transit Operating Aids  | 395.104              | 55,186  | -                          | 125,673      | 129,345                      | -              | 51,514  |
| Total Department of Transportation                                |                      | 55,186  | -                          | 240,289      | 224,858                      | 19,103         | 51,514  |
| <u>Department of Corrections</u>                                  |                      |   |                            |              |                              |                |   |
| Community Intervention  | 410.302              | -   | -                          | 5,200        | 5,200                        | -              | -   |
| Youth Aids  | 410.313              | ** 28,458   | -                          | 1,185,642    | 232,181                      | 980,052        | 1,867   |
| Total Department of Corrections                                   |                      | 28,458  | -                          | 1,190,842    | 237,381                      | 980,052        | 1,867   |
| <u>Department of Health Services</u>                              |                      |   |                            |              |                              |                |   |
| Fluoride Supplement   | 435.151734           | 147   | -                          | 2,659        | 2,515                        | -              | 291   |
| WIC Farmers Market Grant  | 435.154720           | -   | -                          | 1,456        | 1,456                        | -              | -   |
| WWWP-GPR SS.255.06(2)   | 435.157000           | -   | -                          | 16,662       | 16,662                       | -              | -   |
| Cons Contracts Lead Poisoning                                     | 435.157720           | -   | -                          | 4,617        | 1,154                        | -              | 3,463   |
| Cons Contracts Maternal and Child Health Services                 | 435.159320           | -   | -                          | 1,292        | 1,292                        | -              | -   |
| Reproductive Health   | 435.159321           | -   | -                          | 30,010       | 30,010                       | -              | -   |
| Low Income Child Administration                                   | 435.231              | (1,494)   | -                          | 29,116       | 23,854                       | 1,752          | 2,016   |

\*\* Major State Financial Assistance Program

See the accompanying Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance

**DUNN COUNTY, WISCONSIN  
SCHEDULE OF STATE FINANCIAL ASSISTANCE (CONTINUED)  
YEAR ENDED DECEMBER 31, 2014**

| State Grantor Agency/<br>Program Title and Year           | State<br>I.D. Number | Accrued<br>(Deferred)<br>Reimbursements<br>1/1/14 | Prior Years<br>Adjustments | Expenditures | Receipts                     |                | Accrued<br>(Deferred)<br>Reimbursements<br>12/31/14 |
|---|----------------------|---|----------------------------|--------------|------------------------------|----------------|---|
|   |                      |   |                            |              | Grant<br>Reimburse-<br>ments | Local<br>Share |   |
| <b>Department of Health Services (Continued)</b>          |                      |   |                            |              |                              |                |   |
| FSET Transportation                                       | 435.233              | \$ (346)  | \$ -                       | \$ 2,050     | \$ 1,349                     | \$ -           | \$ 355  |
| FSET Retention  | 435.235              | (209)   | -                          | 406          | 330                          | -              | (133)   |
| APS-Adult Protective Services                             | 435.312              | -   | -                          | 36,036       | 36,036                       | -              | -   |
| Community Options Program                                 | 435.367              | 28,082  | -                          | 87,782       | 102,885                      | -              | 12,979  |
| Certified Mental Health Program                           | 435.517              | 7,182   | -                          | 22,847       | 30,029                       | -              | -   |
| Birth to Three Initiative                                 | 435.550              | -   | -                          | 63,823       | 63,823                       | -              | -   |
| ADRC MFP-NH RELOCATE GPR                                  | 435.560062           | ** -  | -                          | 308          | 286                          | -              | 22  |
| ADRC NH RELOC NON MA                                      | 435.560063           | ** -  | -                          | 1,500        | 1,265                        | -              | 235   |
| ADRC MFP-NH RELOCATION                                    | 435.560065           | ** 15   | -                          | 109          | 2,865                        | -              | (2,741)   |
| Aging and Disability Resource Center                      | 435.560100           | ** -  | -                          | 374,738      | 264,220                      | 110,518        | -   |
| Basic County Allocation                                   | 435.561              | ** -  | -                          | 894,169      | 894,169                      | -              | -   |
| IMD Obra Relocations                                      | 435.571              | 6,854   | -                          | 9,139        | 15,993                       | -              | -   |
| Family Support  | 435.577              | (7,480)   | -                          | 6,125        | 4,159                        | -              | (5,514)   |
| County CST Initiatives                                    | 435.591              | -   | -                          | 28,456       | 28,456                       | -              | -   |
| Basic County Allocation - State/County Match              | 435.681              | ** -  | -                          | 1,106,533    | 122,674                      | 983,859        | -   |
| Regional Crisis Grants                                    | 435.81075            | -   | -                          | -            | -                            | (3,152)        | 3,152   |
| TPA CLTS BCA LOCAL  | 435.820              | ** -  | -                          | 144,563      | -                            | 144,056        | 507   |
| TPA CLTS FAM SUP LOCAL                                    | 435.823              | ** -  | -                          | 20,127       | (401)                        | 20,282         | 246   |
| CLTS DD AUT CWA ADMIN GPR                                 | 435.832              | ** 2,696  | -                          | 9,830        | 5,326                        | -              | 7,200   |
| CLTS DD OTH CWA ADMIN GPR                                 | 435.835              | ** 4,058  | -                          | 7,747        | 6,130                        | -              | 5,675   |
| CLTS MH AUT CWA ADMIN GPR                                 | 435.838              | ** 18,993   | -                          | 48,892       | 32,073                       | -              | 35,812  |
| CLTS MH OTH CWA ADMIN GPR                                 | 435.841              | ** 12,191   | -                          | 19,165       | 17,318                       | -              | 14,038  |
| CLTS PD OTH CWA ADMIN GPR                                 | 435.847              | ** 4,023  | -                          | 12,676       | 7,414                        | -              | 9,285   |
| CLTS OTHER GPR  | 435.871              | ** -  | -                          | 46,519       | -                            | 46,519         | -   |
| CLTS AUTISM GPR   | 435.874              | ** -  | -                          | 73,123       | -                            | 73,123         | -   |
| CLTS OTHER CWA ADMIN GPR                                  | 435.877              | ** -  | -                          | 17,905       | 10,842                       | 7,030          | 33  |
| CLTS AUTISM CWA ADMIN GPR                                 | 435.880              | ** -  | -                          | 6,172        | 3,261                        | 369            | 2,542   |
| Passed through Area Agency on Aging:                      |                      |   |                            |              |                              |                |   |
| Elderly Benefit Specialist Program                        | 435.560320           | -   | -                          | 31,685       | 25,732                       | 5,953          | -   |
| State Senior Community Services                           | 435.560330           | 457   | -                          | 12,880       | 6,861                        | 6,476          | -   |
| Title III, Part C-1 Congregate Meals                      | 435.560350           | 1,553   | -                          | 138,353      | 41,491                       | 98,415         | -   |
| Title III, Part C-2 Home Delivered Meals                  | 435.560360           | -   | -                          | 38,829       | 2,626                        | 36,203         | -   |
| Alzheimer's Family and Caregiver Support                  | 435.560381           | 1,355   | -                          | 11,318       | 7,954                        | -              | 4,719   |
| Elder Abuse   | 435.560490           | 3,958   | -                          | 14,935       | 13,307                       | 129            | 5,457   |
| Passed through Great Rivers Income Maintenance Consortium |                      |   |                            |              |                              |                |   |
| IMAA State Share  | 435.283              | ** -  | -                          | 138,016      | 138,016                      | -              | -   |
| Total Department of Health and Family Services            |                      | 82,035  | -                          | 3,512,568    | 1,963,432                    | 1,531,532      | 99,639  |

\*\* Major State Financial Assistance Program

See the accompanying Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance

**DUNN COUNTY, WISCONSIN  
SCHEDULE OF STATE FINANCIAL ASSISTANCE (CONTINUED)  
YEAR ENDED DECEMBER 31, 2014**

| State Grantor Agency/<br>Program Title and Year               | State<br>I.D. Number | Accrued<br>(Deferred)<br>Reimbursements<br>1/1/14 | Prior Years<br>Adjustments | Expenditures        | Receipts                     |                | Accrued<br>(Deferred)<br>Reimbursements<br>12/31/14 |
|---|----------------------|---|----------------------------|---------------------|------------------------------|----------------|---|
|   |                      |   |                            |                     | Grant<br>Reimburse-<br>ments | Local<br>Share |   |
| <u>Department of Children and Families</u>                    |                      |   |                            |                     |                              |                |   |
| Child Support Enforcement                                     | 437.7502             | \$ -  | \$ -                       | \$ 53,700           | \$ 53,700                    | \$ -           | \$ -  |
| AFDC Agency Incentives  | 437.238              | -   | -                          | 59                  | 25                           | -              | 34  |
| Medicaid Agency Incentives                                    | 437.267              | 112   | -                          | 7,987               | 2,892                        | -              | 5,207   |
| AW DOJ Fingerprint Background                                 | 437.3324             | -   | -                          | 353                 | 302                          | -              | 51  |
| Basic County Allocation                                       | 437.3561             | **  | -                          | 227,643             | 227,643                      | -              | -   |
| eWISACWIS   | 437.3604             | -   | -                          | (4,826)             | (4,826)                      | -              | -   |
| State/County Match  | 437.3681             | **  | -                          | 307,309             | 79,920                       | 267,197        | -   |
| Total Department of Department of Children and Families       |                      | 39,920  | -                          | 592,225             | 359,656                      | 267,197        | 5,292   |
| <u>Department of Justice</u>                                  |                      |   |                            |                     |                              |                |   |
| Victim Witness Assistance Program                             | 455.532/455.539      | 28,937  | -                          | 103,795             | 53,810                       | 47,646         | 31,276  |
| <u>Department of Military Affairs</u>                         |                      |   |                            |                     |                              |                |   |
| Disaster Assistance   | 465.305              | -   | -                          | 24,799              | -                            | -              | 24,799  |
| Computer & Hazmat Equipment Grant                             | 465.308              | -   | -                          | 5,763               | 5,763                        | -              | -   |
| Hazmat Training   | 465.310              | -   | -                          | 427                 | 427                          | -              | -   |
| Emergency Planning Grant                                      | 465.337              | 10,174  | -                          | 13,997              | 13,673                       | -              | 10,498  |
| Total Department of Military Affairs                          |                      | 10,174  | -                          | 44,986              | 19,863                       | -              | 35,297  |
| <u>Department of Administration</u>                           |                      |   |                            |                     |                              |                |   |
| Land Information Grant  | 505.166              | -   | -                          | 20,045              | 20,045                       | -              | -   |
| Public Benefits   | 505.371              | 6,561   | -                          | 38,541              | 33,582                       | -              | 11,520  |
| Total Department of Administration                            |                      | 6,561   | -                          | 58,586              | 53,627                       | -              | 11,520  |
| Subtotal State Financial Assistance                           |                      | \$ 306,556  | \$ -                       | \$ 7,021,629        | \$ 3,573,427                 | \$ 3,465,649   | \$ 289,109  |
| <u>Claims Paid to Providers via Third Party Administrator</u> |                      |   |                            |                     |                              |                |   |
| Children's Long Term Support                                  | ^^                   | **  |                            | 183,597             |                              |                |   |
| Deduct: Local Share of Expenditures                           |                      |   |                            | (3,465,649)         |                              |                |   |
| <b>TOTAL STATE FINANCIAL ASSISTANCE EXPENDITURES</b>          |                      |   |                            | <b>\$ 3,739,577</b> |                              |                |   |

\*\* Major State Financial Assistance Program

^^ See Note 5

See the accompanying Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance

**DUNN COUNTY, WISCONSIN**  
**NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND**  
**STATE FINANCIAL ASSISTANCE**  
**DECEMBER 31, 2014**

**NOTE 1 REPORTING ENTITY**

Dunn County is governed by a board of supervisors consisting of twenty-nine elected members.

The financial reporting entity for the County is based upon criteria set forth in generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The financial reporting entity is defined by GASB to consist of (a) the primary government; (b) organizations for which the primary government is financially accountable; and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

The basic financial statements of the County consist of the primary government and the Dunn County Housing Authority, a discretely presented component unit. Federal and state awards received directly by the Housing Authority are not included in the schedules of expenditure of federal awards and state financial assistance since the Housing Authority has been audited by other auditors. The financial statements of the Dunn County Housing Authority can be obtained from the Housing Authority's office at 1421 Stout Road, Menomonie, Wisconsin.

**NOTE 2 BASIS OF PRESENTATION**

The schedules of expenditures of federal awards and state financial assistance have been presented on a basis to reflect the flow of available funds in the individual programs as follows:

**Expenditures** – Expenditures are presented on the accrual basis of accounting. Grant expenditures represent the amount of program funds expended during the year.

**Receipts** – Receipts represent actual program funds received by the County during the year. Receipts recorded under the Local Share category, if any, represent the amounts of local funds used to finance the County's share of program expenditures on selected programs.

**Accrued Reimbursement** – Amounts recorded as accrued reimbursements represent the excess of program funds expended over available program funds. Such amounts represent program funds receivable by the County.

**Deferred Reimbursement** – Amounts recorded as deferred reimbursements represent available (unexpended) program funds held by the County.

**NOTE 3 ADJUSTMENTS TO BEGINNING ACCRUED (DEFERRED) REIMBURSEMENT**

Prior year adjustments included in the schedules of expenditures of federal awards and state financial assistance represent adjustments to the January 1, 2014 accrued (deferred) reimbursement balances of the individual programs based on subsequent funding of the programs in 2014.

**DUNN COUNTY, WISCONSIN  
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND  
STATE FINANCIAL ASSISTANCE  
DECEMBER 31, 2014**

**NOTE 4 FEDERAL PASSTHROUGHS TO SUBRECIPIENTS**

During 2014, the County did not pass any federal funding to subrecipients.

**NOTE 5 CLAIMS PAID VIA THIRD PARTY ADMINISTRATOR**

Amounts shown as paid via Third Party Administrator (TPA) are payments made by a TPA for County authorized services. The TPA makes payments directly to service providers, and receives reimbursement for these services directly from the Wisconsin Department of Health Services (DHS). The activity between the TPA and service providers is not recorded in the County's financial accounting system; however, DHS guidance dictates that these transactions are to be included in the Schedules of Expenditures of Federal Awards and State Financial Assistance.

**NOTE 6 PASS-THROUGH GRANT NUMBERS**

Pass-through grant numbers were not assigned by the pass-through agencies.

**DUNN COUNTY, WISCONSIN  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2014**

**A. MAJOR FEDERAL PROGRAM AWARDS**

None

**B. MAJOR STATE FINANCIAL ASSISTANCE PROGRAMS**

None

**C. STATE GENERAL REQUIREMENTS**

None

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Honorable Members  
of the Board of Supervisors  
Dunn County, Wisconsin

We have audited, in accordance with auditing standards generally accepted in the United States of America and standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of Dunn County, Wisconsin (County) as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated July 21, 2015. Our report includes a reference to other auditors who audited the financial statements of the Dunn County Housing Authority, as described in our report on Dunn County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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 County's financial statements will not be prevented, or detected and corrected on a timely basis. We consider item 2014-001 in the accompanying Schedule of Findings and Questioned Costs to be material weaknesses.

Honorable Members  
of the Board of Supervisors  
Dunn County, Wisconsin

A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit the attention by those charged with governance. We consider item 2014-002 in the accompanying Schedule of Findings and Questioned Costs to be a significant deficiency.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our test disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Dunn County’s Response to Findings**

The County’s responses to the findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. The County’s responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

**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 result of that testing, and not to provide an opinion on the effectiveness of the County’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 County’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



**CliftonLarsonAllen LLP**

Eau Claire, Wisconsin  
July 21, 2015

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM, ON INTERNAL CONTROL OVER COMPLIANCE, AND ON THE SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE IN ACCORDANCE WITH OMB CIRCULAR A-133 AND STATE SINGLE AUDIT GUIDELINES**

Honorable Members  
of the Board of Supervisors  
Dunn County, Wisconsin

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

We have audited Dunn County, Wisconsin's (County) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2014. We have also audited the County's compliance with types of compliance requirements described in the *State Single Audit Guidelines*, issued by the Wisconsin Department of Administration that are applicable to each of its major state programs (including federal programs required to be tested as major state programs) for the same period. The County's major federal programs and major state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Component Unit**

Dunn County's basic financial statements include the operations of the Dunn County Housing Authority, which expended \$387,849 in federal awards that is not included in the schedule of expenditures of federal awards during the year ended December 31, 2014. Our audit, described below, did not include the operations of the Dunn County Housing Authority because it operates on a March 31 fiscal year-end and receives its own audit of expenditures of federal awards.

**Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its federal and state programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the County's major federal and 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; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; and the *State Single Audit Guidelines*, issued by the Wisconsin Department of Administration. Those standards, OMB Circular A-133 and state 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 state program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

Honorable Members  
of the Board of Supervisors  
Dunn County, Wisconsin

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and state program. However, our audit does not provide a legal determination on the County's compliance.

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

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on to each of its major federal and state programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended December 31, 2014.

**Report on Internal Control Over Compliance**

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit, we considered the County's internal control over compliance with the requirements that could have a direct and material effect on a major federal or state program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133 and State Single Audit Guidelines, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 result of that testing based on the requirements of OMB Circular A-133 and *State Single Audit Guidelines*. Accordingly, this report is not suitable for any other purpose.

Honorable Members  
of the Board of Supervisors  
Dunn County, Wisconsin

**Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133 and  
Schedule of State Financial Assistance Required by State Single Audit Guidelines**

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Dunn County as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise Dunn County's basic financial statements. We issued our report thereon dated July 21, 2015, 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 awards and schedule of state financial assistance are presented for purposes of additional analysis as required by OMB Circular A-133 and State Single Audit Guidelines, respectively, and are 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 expenditure of federal awards and schedule of state financial assistance are fairly stated in all material respects in relation to the basic financial statements as a whole.



**CliftonLarsonAllen LLP**

Eau Claire, Wisconsin  
July 21, 2015

**DUNN COUNTY, WISCONSIN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2014**

**PART I: SUMMARY OF AUDITOR'S RESULTS**

**Financial Statements**

Type of auditors' report issued: Unmodified  
 Internal control over financial reporting:  
 • Material weakness(es) identified   X   yes        no  
 • Significant deficiency(ies) identified that are not considered  
 to be material weaknesses?   X   yes        no  
 Noncompliance material to financial statements noted?        yes   X   no

**Federal Awards**

Internal control over major programs:  
 • Material weakness(es) identified?        yes   X   no  
 • Significant deficiency(ies) identified that are not considered  
 to be material weakness(es)?        yes   X   no  
 Type of auditors' report issued on compliance for major programs Unmodified  
 Any audit findings disclosed that are required to be reported in  
 accordance with section 510(a) of OMB Circular A-133?        yes   X   no

Identification of major Federal programs:

| <b><u>CFDA Number(s)</u></b> | <b><u>Name of Federal Program or Cluster</u></b>  |
|------------------------------|---|
| 10.561                       | State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP Cluster) |
| 20.509                       | Formula Grants for Rural Areas  |
| 93.778                       | Medical Assistance Program (Medicaid Cluster)   |
| 97.067                       | Homeland Security Grant Program   |

Dollar threshold used to distinguish between type A and type B programs:   \$300,000  

Auditee qualified as low-risk auditee?        yes   X   no

**DUNN COUNTY, WISCONSIN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2014**

**PART I: SUMMARY OF AUDITOR'S RESULTS (CONTINUED)**

**State Awards**

Internal control over major programs:

- Material weakness(es) identified? \_\_\_\_\_ yes      X   no
- Significant deficiency(ies) identified that are not considered to be material weakness(es)? \_\_\_\_\_ yes      X   no

Type of auditors' report issued on compliance for major programs Unmodified

Any audit findings disclosed that are required to be reported in accordance with the *State Single Audit Guidelines*? \_\_\_\_\_ yes      X   no

Identification of major State programs:

**State ID/CFDA Number(s)    Name of State Program or Cluster**

|                   |                                       |
|-------------------|---------------------------------------|
| 115.150           | SWRM                                  |
| 115.400           | LWRM                                  |
| 370.663           | Lake Management and Protection Grants |
| 370.670           | Recycling Grants                      |
| 395.101           | Elderly and Disabled Transportation   |
| 410.313           | Youth Aids                            |
| 435.283           | Income Maintenance                    |
| 435.367           | Community Options Program             |
| 435.560xxx        | Aging and Disability Resource Center  |
| 435.561, 437.3561 | Basic County Allocation               |
| 435.681, 437.3681 | State/County Match                    |
| 435.8xx           | Children Long-Term Support Programs   |

|                            |                                      |
|----------------------------|--------------------------------------|
| Federal Programs Tested as | Major State Programs:                |
| 10.561, 93.778             | Income Maintenance                   |
| 93.596                     | Child Care Development               |
| 93.778                     | Case Management                      |
| 93.778                     | Wisconsin Medicaid Cost Reporting    |
| 93.778                     | Aging and Disability Resource Center |
| 93.778                     | Children Long-Term Support Programs  |

Dollar threshold used to distinguish between type A and type B programs:   \$100,000  

Auditee qualified as low-risk auditee? \_\_\_\_\_ yes      X   no

**DUNN COUNTY, WISCONSIN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2014**

**PART II: FINDINGS RELATED TO THE FINANCIAL STATEMENTS:**

**FINDING: 2014-001 Material Audit Adjustments**

**Criteria:** The County should have controls in place to prevent or detect a material misstatement in the financial statements in a timely manner.

**Condition:** The audit firm proposed and the County posted to its general ledger accounts journal entries for correcting certain misstatements.

**Context:** The County has informed us that they will continue to rely upon the audit firm to propose such audit adjustments as are necessary to adjust accounts in accordance with Generally Accepted Accounting Principles (GAAP). Management will review and approve those entries prior to recording them.

**Cause:** The County has not established controls to ensure that all accounts are adjusted to their appropriate year-end balances in accordance with GAAP.

**Effect:** The financial statements of the County may include inaccurate information not detected or prevented by County staff.

**Recommendation:** The County should continue to evaluate its internal control processes to determine if additional internal control procedures should be implemented to ensure that accounts are adjusted to their appropriate year end balances in accordance with GAAP.

**CORRECTIVE ACTION PLAN (CAP):**

**Explanation of Disagreement with Audit Findings**

There is no disagreement with the audit finding.

**Actions Planned in Response to Finding:**

The County will continue to rely upon the audit firm to propose audit adjustments necessary to adjust accounts in accordance with GAAP. Management will review and approve these entries prior to recording them. The Financial Manager is the official responsible for ensuring corrective action of the deficiency.

**Planned Completion Date for CAP:**

The CAP is ongoing.

**Plan to Monitor Completion of CAP:**

The County Manager will be monitoring this corrective action plan.

**DUNN COUNTY, WISCONSIN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2014**

**PART II: FINDINGS RELATED TO THE FINANCIAL STATEMENTS (CONTINUED):**

**FINDING: 2014-002 Limited Segregation of Duties**

**Criteria:** Generally, a system of internal control contemplates separation of duties such that no individual has responsibility to execute a transaction, have physical access to the related assets, and have responsibility or authority to record the transaction.

**Condition:** In some of the smaller County offices the available staff precludes a proper separation of duties to assure adequate internal control.

**Context:** The limited size of the County's staff in some departments responsible for accounting and financial duties precludes a complete segregation of incompatible duties. The County has informed us that it may not be cost effective to hire the additional personnel required to achieve complete segregation of duties.

**Cause:** The condition is due to limited staff available.

**Effect:** The potential exists that the design of the internal controls over financial reporting could affect the ability of the County to record, process, summarize and report financial data consistently with the assertions of management in the financial statements. In addition, this lack of segregation of duties may result in the County's inability to prevent/detect misappropriation of County assets.

**Recommendation:** The County should continue to evaluate its staffing in order to segregate incompatible duties whenever possible.

**CORRECTIVE ACTION PLAN (CAP):**

**Explanation of Disagreement with Audit Findings**

There is no disagreement with the audit finding.

**Actions Planned in Response to Finding:**

The County continues to work to achieve segregation of duties whenever cost effective. The Financial Manager is the official responsible for ensuring corrective action of the deficiency.

**Planned Completion Date for CAP:**

The CAP is ongoing.

**Plan to Monitor Completion of CAP:**

The County Manager will be monitoring this corrective action plan.

**Compensating Controls and Mitigating Factors:**

The cash disbursements process includes approval of the disbursement by the department head and approval of each voucher and coding by the finance department. The payroll disbursements process includes board approval of all contracts and hourly wage rates, supervisor approval of timesheets, and review of coding by payroll personnel. The receipts process includes pre-numbering and a reconciliation of departmental deposits performed by the Treasurer. In addition to the above, each department head and members of administration monitor budget to actual reports on a regular basis in order to identify unusual variances or activities.

**DUNN COUNTY, WISCONSIN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2014**

**PART III: FINDINGS RELATED TO MAJOR FEDERAL AWARD PROGRAMS:**

None.

**PART IV: FINDINGS RELATED TO MAJOR STATE FINANCIAL ASSISTANCE PROGRAMS:**

None.

**PART V: FINDINGS RELATED TO STATE GENERAL REQUIREMENTS:**

None.