

# Fond du Lac County, Wisconsin

## FEDERAL AND STATE AWARDS REPORT

December 31, 2017

# Fond du Lac County, Wisconsin

DECEMBER 31, 2017

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Independent auditors' report on compliance for each major federal and state program and on internal control over compliance; and report on the schedules of expenditures of federal and state awards required by the Uniform Guidance and the *State Single Audit Guidelines*

To the County Board  
Fond du Lac County, Wisconsin

#### **REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND STATE PROGRAM**

We have audited Fond du Lac County, Wisconsin's (the "County's") compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* and the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration that could have a direct and material effect on each of the County's major federal and state programs for the year ended December 31, 2017. The County's major federal and state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

#### **MANAGEMENT'S RESPONSIBILITY**

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

#### **AUDITORS' RESPONSIBILITY**

Our responsibility is to express an opinion on compliance for each of 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; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration. Those standards, Uniform Guidance and the *State Single Audit Guidelines* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or 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.

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 of the County's compliance.

#### **OPINION ON EACH MAJOR FEDERAL AND STATE PROGRAM**

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended December 31, 2017.

## REPORT ON INTERNAL CONTROL OVER COMPLIANCE

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

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

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

## REPORT ON SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS REQUIRED BY THE UNIFORM GUIDANCE AND THE STATE SINGLE AUDIT GUIDELINES

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated August 8, 2018, 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 schedules of expenditures of federal and state awards are presented for purposes of additional analysis as required by the Uniform Guidance and the *State Single Audit Guidelines* 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 schedules of expenditures of federal and state awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and the *State Single Audit Guidelines*. Accordingly, this report is not suitable for any other purpose.

*S. Schenk SL*

Certified Public Accountants

Sheboygan, Wisconsin  
August 8, 2018

**FOND DU LAC COUNTY, WISCONSIN**  
Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2017

Grantor Agency/Federal Program Title	Pass-through Agency	Federal CFDA Number
<u>U.S. DEPARTMENT OF AGRICULTURE</u>		
Child Nutrition Cluster		
National School Lunch Program	Office of Justice Assistance	10.555
Special Supplemental Food Program For Women, Infants and Children	WI Department of Health Services	10.557
Special Supplemental Food Program For Women, Infants and Children	WI Department of Health Services	10.557
Total Special Supplemental Food Program For Women, Infants and Children		
Supplemental Nutrition Assistance Program (SNAP) Cluster		
State Administrative Matching Grants for Supplemental Nutrition Assistance Program		10.561
SNAP Nutr Ed Grant		
State Administrative Matching Grants for Supplemental Nutrition Assistance Program	WI Department of Health Services	10.561
State Administrative Matching Grants for Supplemental Nutrition Assistance Program	WI Department of Health Services	10.561
State Administrative Matching Grants for Supplemental Nutrition Assistance Program	WI Department of Children and Families	10.561
Total Supplemental Nutrition Assistance Program (SNAP) Cluster		
Soil and Water Conservation	Great Lakes Commission	10.902
Total U.S. Department of Agriculture		
<u>U.S. DEPARTMENT OF INTERIOR</u>		
Fish and Wildlife Cluster		
Sport Fish Restoration Program	WI Dept of Natural Resources	15.605
<u>U.S. DEPARTMENT OF JUSTICE</u>		
Drug Court Discretionary Grant Program	Direct Program	16.585
Bulletproof Vest Partnership Program	Direct Program	16.607
Project Safe Neighborhoods	WI Department of Justice	16.609
Byrne Memorial Justice Assistance Grant (Misdemeanor Diversion)	WI Department of Justice	16.738
Total U.S. Department of Justice		
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>		
Highway Safety Cluster		
State and Community Highway Safety	WI Department of Transportation	20.600
National Priority Safety Programs	WI Department of Transportation	20.616
Total Highway Safety Cluster		
Interagency Hazardous Materials Public Sector Training and Planning Grants	WI Department of Military Affairs	20.703
Total U.S. Department of Transportation		
<u>ENVIRONMENTAL PROTECTION AGENCY</u>		
State Indoor Radon Grants	WI Department of Natural Resources	66.032
<u>U.S. DEPARTMENT OF EDUCATION</u>		
Special Education - Grants for Infants and Families	WI Department of Health Services	84.181

(Continued)

Pass-Through Entity Identifying Number	Revenues			Total Expenditures	Subrecipient Payments
	(Accrued) or Deferred Revenue 1/1/17	Cash Received	Accrued or (Deferred) Revenue 12/31/17		
N/A	\$ (1,845)	\$ 20,724	\$ -	\$ 18,879	\$ -
154710	(21,995)	304,010	115,230	397,245	-
154760	-	11,663	2,387	14,050	-
	(21,995)	315,673	117,617	411,295	-
61	(365)	20,303	8,578	28,516	23,540
277	(55,980)	114,365	-	58,385	50,801
284	(665,197)	2,457,909	589,676	2,382,388	2,126,545
154661	-	15,300	3,183	18,483	-
	(721,542)	2,607,877	601,437	2,487,772	2,200,886
WS06-16-11	17,573	7,831	-	25,404	-
	(727,809)	2,952,105	719,054	2,943,350	2,200,886
F95P55 TEDY	(35,700)	35,700	-	-	-
N/A	(28,606)	57,492	-	28,886	-
N/A	(70)	70	-	-	-
11668	(17,984)	17,984	-	-	-
2014-DS-02-11683	(13,245)	13,245	-	-	-
	(59,905)	88,791	-	28,886	-
0957-25-58	-	126,781	7,049	133,830	-
FG-2017-Fond du-03726	-	1,000	-	1,000	-
	-	127,781	7,049	134,830	-
10889	-	16,850	-	16,850	-
	-	144,631	7,049	151,680	-
150321	-	11,953	1,068	13,021	-
550	-	105,227	-	105,227	-

**FOND DU LAC COUNTY, WISCONSIN**  
**Schedule of Expenditures of Federal Awards (Continued)**  
**For the Year Ended December 31, 2017**

Grantor Agency/Federal Program Title	Pass-through Agency	Federal CFDA Number
<b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>		
Special Programs For the Aging		
Title III, Part D - Disease Prevention and Health Promotion Services	Greater Wisconsin Agency on Aging Resources	93.043
Aging Cluster		
Title III-B Grants for Supportive Services and Senior Centers	Greater Wisconsin Agency on Aging Resources	93.044
Title III-Part C - Nutrition Services	Greater Wisconsin Agency on Aging Resources	93.045
Title III-Part C - Nutrition Services	Greater Wisconsin Agency on Aging Resources	93.045
Total Title III-Part C - Nutrition Services		
Nutrition Services Incentive Program	Greater Wisconsin Agency on Aging Resources	93.053
Total Aging Cluster		
National Family Caregiver Support, Title III, Part E (2012)	Greater Wisconsin Agency on Aging Resources	93.052
Public Health Emergency Preparedness	WI Department of Health Services	93.069
Environmental Public Health and Emergency Response	WI Department of Health Services	93.070
Medicare Enrollment Assistance Program	WI Department of Health Services	93.071
Hospital Preparedness Program	WI Department of Health Services	93.074
Hospital Preparedness Program	WI Department of Health Services	93.074
Total Hospital Preparedness Program		
Immunization Cooperative Agreements	WI Department of Health Services	93.268
Health Insurance Information SHIP	Greater Wisconsin Agency on Aging Resources	93.324
Promoting Save and Stable Families	WI Department of Children and Families	93.556
Promoting Save and Stable Families	WI Department of Children and Families	93.556
Total Promoting Save and Stable Families		
WI Trauma Project Informed Parenting	WI Department of Children and Families	93.557
Temporary Assistance for Needy Families (TANF) Cluster		
Temporary Assistance for Needy Families (TANF) DCP, DSS	WI Department of Health Services	93.558
Temporary Assistance for Needy Families (TANF) DCP, DSS	WI Department of Health Services	93.558
Temporary Assistance for Needy Families (TANF)	WI Department of Children and Families	93.558
Temporary Assistance for Needy Families (TANF)	WI Department of Children and Families	93.558
Temporary Assistance for Needy Families (TANF)	WI Department of Children and Families	93.558
Total Temporary Assistance for Needy Families (TANF)		
Child Support Enforcement (Title IV-D)	WI Department of Children and Families	93.563
Child Support Enforcement (Title IV-D)	WI Department of Children and Families	93.563
Child Support Enforcement (Title IV-D)	WI Department of Children and Families	93.563
Child Support Enforcement (Title IV-D)	WI Department of Children and Families	93.563
Child Support Enforcement (Title IV-D)	WI Department of Children and Families	93.563
Total Child Support Enforcement (Title IV-D)		
Low-Income Home Energy Assistance	WI Department of Administration	93.568

(Continued)

Pass-Through Entity Identifying Number	Revenues			Total Expenditures	Subrecipient Payments
	(Accrued) or Deferred Revenue 1/1/17	Cash Received	Accrued or (Deferred) Revenue 12/31/17		
560510	-	5,653	-	5,653	-
560340	-	85,648	-	85,648	-
560350	-	143,751	-	143,751	-
560360	-	61,237	-	61,237	-
	-	290,636	-	290,636	-
560422	-	35,854	-	35,854	-
	-	326,490	-	326,490	-
560520	-	35,564	4,117	39,681	-
155050	-	5,670	-	5,670	-
155078	-	-	1,213	1,213	-
560620	-	-	6,030	6,030	-
155015	(23,025)	60,989	43,305	81,269	-
11111	-	500	-	500	-
	(23,025)	61,489	43,305	81,769	-
155020	-	18,495	5,558	24,053	-
560432	-	12,035	-	12,035	-
3306	(8,610)	53,638	7,317	52,345	-
3311	(7,776)	7,776	-	-	-
	(16,386)	61,414	7,317	52,345	-
3316	-	12,114	2,886	15,000	-
561	(365)	105,884	-	105,519	-
561	(1,448)	47,714	-	46,266	-
852	(16,223)	100,762	15,791	100,330	-
3377	(42,062)	210,644	107,607	276,189	-
3380	(2,075)	14,827	825	13,577	-
	(62,173)	479,831	124,223	541,881	-
7477	(245,833)	832,106	254,219	840,492	-
7482	1,307	(6,594)	(1,704)	(6,991)	-
7506	(382)	1,986	546	2,150	-
7615	-	203,815	-	203,815	-
7558	-	15,850	-	15,850	-
	(244,908)	1,047,163	253,061	1,055,316	-
G-16B1WILIEA	(23,157)	132,389	19,124	128,356	128,356

**FOND DU LAC COUNTY, WISCONSIN**  
**Schedule of Expenditures of Federal Awards (Continued)**  
**For the Year Ended December 31, 2017**

Grantor Agency/Federal Program Title	Pass-through Agency	Federal CFDA Number
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</b>		
<b>CCDF Cluster</b>		
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	WI Department of Children and Families	93.596
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	WI Department of Children and Families	93.596
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	WI Department of Children and Families	93.596
<b>Total CCDF Cluster</b>		
Stephanie Tubbs Jones Child Welfare Services Program	WI Department of Children and Families	93.645
Stephanie Tubbs Jones Child Welfare Services Program	WI Department of Children and Families	93.645
Stephanie Tubbs Jones Child Welfare Services Program	WI Department of Children and Families	93.645
<b>Total Stephanie Tubbs Jones Child Welfare Services Program</b>		
Foster Care (Title IV-E)	WI Department of Children and Families	93.658
Foster Care (Title IV-E)	WI Department of Children and Families	93.658
Foster Care (Title IV-E)	WI Department of Children and Families	93.658
Foster Care (Title IV-E)	WI Department of Children and Families	93.658
Foster Care (Title IV-E)	WI Department of Children and Families	93.658
Foster Care (Title IV-E)	WI Department of Children and Families	93.658
Foster Care (Title IV-E)	WI Department of Children and Families	93.658
Foster Care (Title IV-E)	WI Department of Children and Families	93.658
Foster Care (Title IV-E)	WI Department of Children and Families	93.658
<b>Total Foster Care (Title IV-E)</b>		
TPR Adoption Services	WI Department of Children and Families	93.659
Social Services Block Grant	WI Department of Health Services	93.667
Social Services Block Grant	WI Department of Health Services	93.667
<b>Total Social Services Block Grant</b>		
Immunization Adults	WI Department of Health Services	93.733
Children's Health Insurance Program	WI Department of Health Services	93.767
Children's Health Insurance Program	WI Department of Health Services	93.767
<b>Total Children's Health Insurance Program</b>		
<b>Medicaid Cluster</b>		
Medical Assistance Program	WI Department of Health Services	93.778
Medical Assistance Program	WI Department of Health Services	93.778
Medical Assistance Program	WI Department of Health Services	93.778
Medical Assistance Program	WI Department of Health Services	93.778
Medical Assistance Program DCP CLTS	WI Department of Health Services	93.778
Medical Assistance Program DCP CLTS	WI Department of Health Services	93.778
Medical Assistance Program	WI Department of Health Services	93.778
Medical Assistance Program	WI Department of Health Services	93.778
Medical Assistance Program	WI Department of Health Services	93.778
Medical Assistance Program - CLTS TPA	WI Department of Health Services	93.778
<b>Total Medical Assistance Program</b>		

(Continued)

Pass-Through Entity Identifying Number	Revenues			Total Expenditures	Subrecipient Payments
	(Accrued) or Deferred Revenue 1/1/17	Cash Received	Accrued or (Deferred) Revenue 12/31/17		
831	(1,559)	8,466	2,118	9,025	-
840	(1,716)	11,150	1,488	10,922	-
852	(16,223)	100,762	15,791	100,330	-
	(19,498)	120,378	19,397	120,277	-
3413	-	8,247	-	8,247	-
3561	-	59,273	-	59,273	-
3681	-	4,711	-	4,711	-
	-	72,231	-	72,231	-
3342	(1,481)	1,481	-	-	-
3354	-	(25,597)	-	(25,597)	-
3344	(22,039)	88,517	-	66,478	-
3344A	-	37,973	(2,240)	35,733	-
3396	(104)	700	57	653	-
3413	-	14,787	-	14,787	-
3554	(4,262)	26,768	6,952	29,458	-
3561	-	665,205	-	665,205	-
3681	-	52,867	-	52,867	-
	(27,886)	862,701	4,769	839,584	-
3574	(2,242)	8,513	4,546	10,817	-
561	(688)	198,535	-	197,847	-
561	(2,727)	89,475	-	86,748	-
	(3,415)	288,010	-	284,595	-
155032	(96)	2,668	-	2,572	-
277	(7,330)	14,972	-	7,642	6,280
284	(87,094)	324,704	78,157	315,767	262,865
	(94,424)	339,676	78,157	323,409	269,145
159320	(943)	2,304	727	2,088	-
62	(4,258)	24,196	8,578	28,516	23,543
277	(72,481)	148,061	-	75,580	59,868
284	(979,227)	3,423,217	803,901	3,247,891	2,506,074
878	(19,096)	42,249	16,125	39,278	-
881	(277)	2,291	1,463	3,477	-
560081	(10,605)	43,980	11,375	44,750	-
560091	(31,122)	107,754	26,965	103,597	-
560087	(63,040)	268,300	67,790	273,050	-
NA	-	680,920	-	680,920	-
	(1,181,049)	4,743,272	936,924	4,499,147	2,589,485

**FOND DU LAC COUNTY, WISCONSIN**  
Schedule of Expenditures of Federal Awards (Continued)  
For the Year Ended December 31, 2017

Grantor Agency/Federal Program Title	Pass-through Agency	Federal CFDA Number
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</u>		
Block Grants for Community Mental Health Services	WI Department of Health Services	93.958
Block Grants for Community Mental Health Services	WI Department of Health Services	93.958
Total Block Grants for Community Mental Health Services		
Block Grants for Prevention and Treatment of Substance Abuse	WI Department of Health Services	93.959
Maternal and Child Health Services Block Grant	WI Department of Health Services	93.994
Total U.S. Department of Health and Human Services		
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>		
Emergency Management Performance Grants	WI Department of Military Affairs	97.042
TOTAL FEDERAL AWARDS		

The notes to the schedule of expenditures of federal awards are an integral part of this schedule.

Pass-Through Entity Identifying Number	Revenues			Total Expenditures	Subrecipient Payments
	(Accrued) or Deferred Revenue 1/1/17	Cash Received	Accrued or (Deferred) Revenue 12/31/17		
515	-	5,102	2,607	7,709	-
569	-	37,307	-	37,307	-
	-	42,409	2,607	45,016	-
570	-	153,543	-	153,543	-
159320	(17,729)	43,308	13,659	39,238	-
	(1,715,988)	8,875,016	1,526,893	8,685,921	2,986,986
N/A	-	45,208	33,191	78,399	-
	\$ (2,539,402)	\$ 12,258,631	\$ 2,287,255	\$ 12,006,484	\$ 5,187,872

**FOND DU LAC COUNTY, WISCONSIN**  
 Schedule of Expenditures of State Awards  
 For the Year Ended December 31, 2017

Grantor Agency/State Program Title	Pass-through Agency	State I.D. Number
<u>DEPARTMENT OF AGRICULTURE, TRADE, AND CONSUMER PROTECTION</u>		
Soil and Water Resource Management County		
Staff and Support	Direct Program	115.15
Land and Water Resource Management Projects	Direct Program	115.40
Total Department of Agriculture, Trade, and Consumer Protection		
<u>DEPARTMENT OF SAFETY AND PROFESSIONAL SERVICES</u>		
Wisconsin Fund Private Sewage System	Direct Program	143.110
<u>DEPARTMENT OF NATURAL RESOURCES</u>		
Boating Enforcement Aids	Direct Program	370.550
Wildlife Damage and Abatement and Claims Program	Direct Program	370.553
Snowmobile Supplemental Aids (S-4703)	Direct Program	370.574
Recreational Trails Act Prog (ATV-3459)	Direct Program	370.577
Total Department of Natural Resources		
<u>DEPARTMENT OF TRANSPORTATION</u>		
Transp. Econ Assistance (TEA) CTY VV	Direct Program	395.510
<u>DEPARTMENT OF HEALTH SERVICES</u>		
FPI Non-Fed	Direct Program	435.060
WIC Grant	Direct Program	435.154710
WIC Program - Farmers Market	Direct Program	435.154720
GPR Lead Poison	Direct Program	435.157720
Cons Contracts PHHS	Direct Program	435.159220
Maternal & Child Health Service Block Grant	Direct Program	435.159320
TPCP-WI Wins	Direct Program	435.181005
TPCP-Community Interventions LHD	Direct Program	435.181012
IMAA State Share ACA	Direct Program	435.276
IMAA Federal Share ACA	Direct Program	435.277
IMAA State Share	Direct Program	435.283
IMAA Federal Share	Direct Program	435.284
Adult Protective Services	Direct Program	435.312
Children's COP	Direct Program	435.377
Coordinated Services Program	Direct Program	435.515
Community Mental Health	Direct Program	435.516
Non-Resident-997	Direct Program	435.531
Birth to Three Initiative Program	Direct Program	435.550
Aging and Disability Resource Center	Direct Program	435.560100
Elderly Benefit Specialists	Greater Wisconsin Agency on Aging Resources	435.560320
Senior Community Services	Greater Wisconsin Agency on Aging Resources	435.560330
Congregate Meals Program (Title III-C-1)	Greater Wisconsin Agency on Aging Resources	435.560350
Home Delivered Meals (Title III-C-2)	Greater Wisconsin Agency on Aging Resources	435.560360
Alzheimer's Family Support Aging	Greater Wisconsin Agency on Aging Resources	435.560381
Elder Abuse	Greater Wisconsin Agency on Aging Resources	435.560490
Basic County Allocation - DCP	Direct Program	435.561
Basic County Allocation - DSS	Direct Program	435.561
State / County Match - DCP	Direct Program	435.681

(Continued)

Pass Thru ID	Revenues			Total Expenditures	Subrecipient Payments
	(Accrued) or Deferred Revenue 1/1/17	Cash Received	Accrued or (Deferred) Revenue 12/31/17		
NA	\$ (141,761)	\$ 141,761	\$ 137,989	\$ 137,989	\$ -
NA	(7,812)	12,959	27,341	32,488	-
	(149,573)	154,720	165,330	170,477	-
NA	-	31,075	-	31,075	-
NA	(9,874)	9,874	11,874	11,874	-
NA	(18,204)	18,204	15,025	15,025	-
NA	(73,814)	73,814	73,633	73,633	-
NA	(1,200)	1,200	1,171	1,171	-
	(103,092)	103,092	101,703	101,703	-
NA	-	418,983	581,017	1,000,000	-
60	(6,755)	46,638	17,149	57,032	47,084
154710	(32)	32	-	-	-
154720	-	2,121	-	2,121	-
157720	-	12,218	-	12,218	-
159220	(4,611)	10,177	8,151	13,717	-
159320	(943)	2,304	727	2,088	-
181005	(4,270)	13,030	5,329	14,089	-
181012	-	95,929	6,635	102,564	-
276	(136,720)	279,295	-	142,575	117,597
277	(925)	1,895	-	970	647
283	-	1,823,058	-	1,823,058	1,499,922
284	(10,998)	62,593	16,971	68,566	27,074
312	-	52,080	-	52,080	-
377	(68,977)	292,099	161,056	384,178	-
515	-	44,869	22,928	67,797	-
516	-	271,901	70,312	342,213	-
531	(21,735)	24,732	1,998	4,995	-
550	-	103,268	-	103,268	-
560100	(3,340)	484,472	161,049	642,181	-
560320	-	28,215	-	28,215	-
560330	-	10,746	-	10,746	-
560350	-	52,764	-	52,764	-
560360	-	6,729	-	6,729	-
560381	(7,812)	34,645	17,377	44,210	-
560490	(3,251)	39,626	-	36,375	-
561	(4,152)	1,134,467	-	1,130,315	-
561	(16,474)	512,070	-	495,596	-
681	-	157,611	-	315,222	-

**FOND DU LAC COUNTY, WISCONSIN**  
Schedule of Expenditures of State Awards  
For the Year Ended December 31, 2017

Grantor Agency/State Program Title	Pass-through Agency	State I.D. Number
<u>DEPARTMENT OF HEALTH SERVICES (Continued)</u>		
State / County Match - DSS	Direct Program	435.681
CLTS Waiver GPR	Direct Program	435.871
CLTS Grandfather GPR	Direct Program	435.874
CLTS Other CWA Admin	Direct Program	435.877
CLTS Autism CWA Admin	Direct Program	435.880
CLTS	Direct Program	435.881
CLTS PF State	Direct Program	435.882
CLTS PF BCA Matched	Direct Program	435.883
Total Department of Health Services		
<u>DEPARTMENT OF CHILDREN AND FAMILIES</u>		
MA Agency Incentive	Direct Program	437.980
AFDC Agency Incentive	Direct Program	437.975
Food Stamp Agency Incentive	Direct Program	437.965
Community Intervention	Direct Program	437.3410
AODA	Direct Program	437.3411
Early Intervention	Direct Program	437.3412
Youth Aids	Direct Program	437.3413
Basic County Allocation	Direct Program	437.3561
State/County Match	Direct Program	437.3681
PDS Partnership Fees	Direct Program	437.3940
Child Support - MSL Incentive	Direct Program	437.7332
Child Support - Medical Support GPR	Direct Program	437.7606
Child Support	Direct Program	437.7502
CS Federal Parent Locator Services	Direct Program	437.7903
Total Department of Children and Families		
<u>DEPARTMENT OF JUSTICE</u>		
Law Enforcement Training -2014 (per SPR)	Direct Program	455.231
T&S Grant #16-11437 Civil Process Conference	Direct Program	455.231
Victim and Witness Assistance Program - A Program Cluster	Direct Program	455.532
DNA reimbursement	Direct Program	455.221
Total Department of Justice		
<u>DEPARTMENT OF MILITARY AFFAIRS</u>		
Emergency Planning Grant Program	Direct Program	465.337
EPCRA Computer and Hazmat Equipment Grant	Direct Program	465.308
Total Department of Military Affairs		
<u>DEPARTMENT OF VETERANS AFFAIRS</u>		
County Veterans Service Officer	Direct Program	485.001

(Continued)

Pass Thru ID	Revenues			Total Expenditures	Subrecipient Payments
	(Accrued) or Deferred Revenue 1/1/17	Cash Received	Accrued or (Deferred) Revenue 12/31/17		
681	-	69,106	-	138,212	-
871	-	234,997	-	234,997	-
874	-	44,465	-	44,465	-
877	(8,518)	30,219	12,302	34,003	-
880	(2,051)	4,065	1,463	3,477	-
881	(59)	59	-	-	-
882	2,905	(11,520)	(2,399)	(11,014)	-
883	1,050	(3,807)	(1,066)	(3,823)	-
	<u>(297,668)</u>	<u>5,967,168</u>	<u>499,982</u>	<u>6,396,199</u>	<u>1,692,324</u>
980	(427)	6,620	647	6,840	-
975	(7)	37	15	45	-
965	(606)	7,243	1,376	8,013	-
3410	(9,218)	55,816	9,472	56,070	-
3411	-	14,916	-	14,916	-
3412	-	23,800	-	23,800	-
3413	-	924,854	-	924,854	-
3561	-	680,094	-	680,094	-
3681	-	54,050	-	108,100	-
3940	-	(4,579)	-	(4,579)	-
7332	(2,719)	21,376	2,595	21,252	-
7606	-	9,818	-	9,818	-
7502	-	133,494	-	133,494	-
7903	-	(2,445)	(815)	(3,260)	-
	<u>(12,977)</u>	<u>1,925,094</u>	<u>13,290</u>	<u>1,979,457</u>	<u>-</u>
NA	-	15,580	-	15,580	-
16-11437	-	2,500	-	2,500	-
NA	(32,881)	63,160	28,325	58,604	-
NA	-	4,920	-	4,920	-
	<u>(32,881)</u>	<u>86,160</u>	<u>28,325</u>	<u>81,604</u>	<u>-</u>
NA	-	13,526	13,526	27,052	-
NA	-	-	2,000	2,000	-
	<u>-</u>	<u>13,526</u>	<u>15,526</u>	<u>29,052</u>	<u>-</u>
NA	-	13,000	-	13,000	-

**FOND DU LAC COUNTY, WISCONSIN**  
 Schedule of Expenditures of State Awards  
 For the Year Ended December 31, 2017

Granto Agency/State Program Title	Pass-through Agency	State I.D. Number
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STATE COURTS

Reimb Guardian Ad Litem Services-Circuit Court  
 Reimb Guardian Ad Litem Services-Probate  
 Total State Courts

Direct Program  
 Direct Program

N/A  
 N/A

DEPARTMENT OF ADMINISTRATION

Land Information Board  
 Land Information Board  
 Wisconsin Home Energy Assistance Program  
 (See Federal Program CFDA #93.568)  
 Total Department of Administration

Direct Program  
 Direct Program  
 Direct Program

505.166  
 505.166  
 505.371

TOTAL STATE PROGRAMS

The notes to the schedule of expenditures of state awards are an integral part of this schedule.

Pass Thru ID	Revenues			Total Expenditures	Subrecipient Payments
	(Accrued) or Deferred Revenue 1/1/17	Cash Received	Accrued or (Deferred) Revenue 12/31/17		
NA	33,235	68,042	(34,021)	67,256	-
NA	14,932	30,569	(15,285)	30,216	-
	<u>48,167</u>	<u>98,611</u>	<u>(49,306)</u>	<u>97,472</u>	<u>-</u>
NA	-	1,000	-	1,000	-
NA	(25,000)	50,000	25,000	50,000	-
NA	(10,631)	52,564	6,877	48,810	44,856
	<u>(35,631)</u>	<u>103,564</u>	<u>31,877</u>	<u>99,810</u>	<u>44,856</u>
	<u>\$ (583,655)</u>	<u>\$ 8,914,993</u>	<u>\$ 1,387,744</u>	<u>\$ 9,999,849</u>	<u>\$ 1,737,180</u>

# Fond du Lac County, Wisconsin

## NOTES TO THE SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS FOR THE YEAR ENDED DECEMBER 31, 2017

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### **NOTE 1: BASIS OF PRESENTATION**

The accompanying Schedules of Expenditures of Federal and State Awards for the County are presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration.

The Schedules of Expenditures of Federal and State Awards include all federal and state awards of the County. Because the schedules present only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

### **NOTE 2: SIGNIFICANT ACCOUNTING POLICIES**

Revenues and expenditures in the schedules are presented in accordance with the modified accrual basis of accounting and are generally in agreement with revenues and expenditures reported in the County's 2017 fund financial statements. Accrued revenue at year-end consists of federal and state program expenditures scheduled for reimbursement to the County in the succeeding year while unearned revenue represents advances for federal and state programs that exceed recorded County expenditures. Because of subsequent program adjustments, these amounts may differ from the prior year's ending balances.

The County has not elected to charge a de minimis rate of 10% of modified total costs.

### **NOTE 3: OVERSIGHT AGENCIES**

The federal and state oversight agencies for the County are as follows:

Federal - U.S. Department of Justice

State - Wisconsin Department of Health Services

### **NOTE 4: TITLE 19 MEDICAL ASSISTANCE PAYMENTS**

The Schedules of Expenditures of Federal and State Awards do not include repayments received by the County for Title 19 Medical Assistance programs. The payments are considered a contract for services between the State and the County and therefore are not reported as federal or state awards.

### **NOTE 5: STATE DIRECT PAYMENTS**

Payments made directly to recipients and vendors by the State of Wisconsin under the Food Share Wisconsin program on behalf of the County are not included in the Schedules of Expenditures of Federal and State Awards.

### **NOTE 6: STATE OF WISCONSIN COMMUNITY AIDS REPORTING SYSTEM**

The Wisconsin Department of Health Services (DHS) and Children and Families (DCF) utilize the Community Aids Reporting System (CARS) and the System for Payments and Reports of Contracts (SPARC) for reimbursing the County for various federal and state program expenditures. The expenditures reported on the Schedules of Expenditures of Federal and State Awards for various DHS & DCF programs agree with the expenditures reported on the May 2018 CARS for the Human Services and Public Health Departments, and the December 2017 SPARC for Child Support and Child Care programs.

# Fond du Lac County, Wisconsin

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2017

### SECTION 1 - SUMMARY OF AUDITORS' RESULTS

#### BASIC FINANCIAL STATEMENTS

Type of auditors' report issued:	Unmodified
Internal control over financial reporting:	
▶ Material weakness(es) identified?	No
▶ Significant deficiency(ies) identified?	None Reported
Noncompliance material to basic financial statements noted?	No

#### FEDERAL AND STATE AWARDS

Internal control over major program:	
▶ Material weakness(es) identified?	No
▶ Significant deficiency(ies) identified?	None Reported
Type of auditors' report issued on compliance for major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance?	No
Any audit findings disclosed that are required to be reported in accordance with the <i>State Single Audit Guidelines</i> ?	No

Identification of major federal programs:

<u>CFDA Number</u>	<u>Name of Federal Program</u>
93.658	Foster Care Title IV-E Medicaid Cluster
93.778	Medical Assistance Program

Identification of major state programs:

<u>State ID Number</u>	<u>Name of State Program</u>
395.510	Transp. Econ Assistance (TEA) Cty VV
435.276	IMAA State Share ACA
435.277	IMMA Federal Share ACA
435.283	IMAA State Share
435.284	IMMA Federal Share ACA
435.871	CLTS Waiver GPR
435.874	CLTS Grandfather GPR
435.877	CLTW Other CWA Admin
435.880	CLTS Autism CWA Admin
435.882	CLTS PF State
435.883	CLTS PF BCA Matched
435.560100	Aging and Disability Resource Center

**Audit threshold used to determine between Type A and Type B programs:**

Federal Awards	\$750,000
State Awards	\$250,000
Auditee qualified as low-risk auditee	Yes

# Fond du Lac County, Wisconsin

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2017

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### SECTION II - FINANCIAL STATEMENT FINDINGS

**FINDING NO.**                      **FINANCIAL STATEMENT FINDINGS**

There are no findings related to the basic financial statements required to be reported under governmental auditing standards generally accepted in the United States of America for the year ended December 31, 2017.

### SECTION III - FEDERAL AND STATE AWARD FINDINGS AND QUESTIONED COSTS

There are no findings related to the federal and state awards for the year ended December 31, 2017.

### SECTION IV - OTHER ISSUES

1. Does the auditor have substantial doubt as to the auditee's ability to continue as a going concern? No
  
2. Does the audit report show audit issues (i.e. material non-compliance, non-material non-compliance, questioned cost, material weakness, significant deficiencies, management letter comment, excess revenue or excess reserve) related to grant/contracts with funding agencies that require audits to be in accordance with the *State Single Audit Guidelines*:
  - Department of Agriculture, Trade and Consumer Protection No
  - Department of Safety and Professional Services No
  - Department of Natural Resources No
  - Department of Transportation No
  - Department of Health Services No
  - Department of Children and Families No
  - Department of Justice No
  - Department of Military Affairs No
  - Department of Administration No
  - Department of Veteran Affairs No
  - State Courts No
  
3. Was a Management Letter or other document conveying audit comments issued as a result of this audit? Yes
  
4. Name and signature of partner 
  
5. Date of report Bryan Grunewald, CPA  
August 8, 2018

# Fond du Lac County, Wisconsin

## SCHEDULE OF PRIOR YEAR AUDIT FINDINGS AND CORRECTIVE ACTION PLAN FOR THE YEAR ENDED DECEMBER 31, 2017

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### **PRIOR YEAR AUDIT FINDINGS**

No prior year findings.

### **CORRECTIVE ACTION PLAN**

No corrective action plan is required for the year ended December 31, 2017.

## Independent auditors' report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards*

To the County Board  
Fond du Lac County, Wisconsin

We have audited, 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, 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 Fond du Lac County, Wisconsin, (the "County") as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated August 8, 2018.

### **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.

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 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. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

### **COMPLIANCE AND OTHER MATTERS**

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

**PURPOSE OF THIS REPORT**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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.

Handwritten signature in black ink that reads "Schenk SC".

Certified Public Accountants

Sheboygan, Wisconsin  
August 8, 2018