

Washington County

Report on Federal and State Awards

December 31, 2021

Washington County

Table of Contents
December 31, 2021

	<u>Page</u>
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 <i>Government Auditing Standards</i>	1
Independent Auditors' Report on Compliance for Each Major Federal and Major State Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal and State Awards Required by the Uniform Guidance and the <i>State Single Audit Guidelines</i>	3
Schedule of Expenditures of Federal and State Awards	6
Notes to Schedule of Expenditures of Federal and State Awards	12
Schedule of Findings and Questioned Costs	13

**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 Members of the County Board of
Washington County

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Washington County, Wisconsin (the County), as of and for the year ended December 31, 2021 and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 22, 2022.

Report on 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) as a basis for designing 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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Report on 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Baker Tilly US, LLP

Milwaukee, Wisconsin
June 22, 2022

**Independent Auditors' Report on Compliance
for Each Major Federal and Major State Program;
Report on Internal Control Over Compliance; and
Report on the Schedule of Expenditures of
Federal and State Awards Required by the Uniform Guidance
and the *State Single Audit Guidelines***

To the Members of the County Board of
Washington County

Report on Compliance for Each Major Federal and Major State Program

Opinion on Each Major Federal and Major State Program

We have audited Washington County, Wisconsin's (the County) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the *State Single Audit Guidelines* (the *Guidelines*) that could have a direct and material effect on each of the County's major federal and major state programs for the year ended December 31, 2021. The County's major federal and major state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal and major state programs for the year ended December 31, 2021.

Basis for Opinion on Each Major Federal and Major State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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 *Guidelines*. Our responsibilities under those standards, the Uniform Guidance, and the *Guidelines* are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal and major state program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation and maintenance of effective internal controls over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal and state programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and the *Guidelines* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal and major state program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and the *Guidelines*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and the *Guidelines*, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance 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, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a significant deficiency.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. *A material weakness in internal control over compliance* is a deficiency or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2021-001, to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures the County's response to the internal control over compliance finding identified in our audit described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The County is responsible for preparing a corrective action plan to address each audit finding included in our auditor's report. The County's corrective action plan was not subjected to the auditing procedures applied in the audit of the compliance and, accordingly, we express no opinion on it.

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 *Guidelines*. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal and State Awards Required by the Uniform Guidance and the Guidelines

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the County as of and for the year ended December 31, 2021 and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated June 22, 2022, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by the Uniform Guidance and the *Guidelines* and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal and state awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Milwaukee, Wisconsin
July 29, 2022

County of Washington

Schedule of Expenditures of Federal and State Awards

Year Ended December 31, 2021

Grantor Agency / Program Title	Federal AL Number	Pass- Through Agency	Pass- Through Agency ID	Expenditures	Payments to Subrecipients
Federal Programs					
U. S. Department of Agriculture					
SNAP Cluster					
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	FDL Co	61, 284, 286	\$ 410,781	\$ -
Total SNAP Cluster				<u>410,781</u>	<u>-</u>
Conservation Technician for Milwaukee River Watershed	10.902	MMSD	2004.17.058526	39,800	-
Total U.S. Department of Agriculture				<u>450,581</u>	<u>-</u>
U.S. Department of Housing and Urban Development					
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	DOA	CDBG-CL-PF-21-21	88,633	-
Total U.S. Department of Housing and Urban Development				<u>88,633</u>	<u>-</u>
U.S. Fish and Wildlife Service					
Aquatic Invasive Species Education and Prevention Program	15.608	DNR	AEPP-620-20	36,908	-
Total U.S. Fish and Wildlife Service				<u>36,908</u>	<u>-</u>
U.S. Department of Justice					
COVID-19 Coronavirus Emergency Supplemental Funds	16.034	DOJ	2020-CV-01-16603	149,917	-
Drug Court Discretionary Grant Program	16.585	DOJ	2019-DC- BX-0058	111,310	-
COPS Anti-Heroin	16.710	DOJ	N/A	7,988	-
COPS Anti-Methamphetamine	16.710	DOJ	N/A	2,000	-
Subtotal				<u>9,988</u>	<u>-</u>
Edward Byrne Memorial Justice Assistance Grant Program	16.738	DOA	2019-DJ-01-16437	32,198	-
Total U.S Department of Justice				<u>303,413</u>	<u>-</u>
U.S. Department of Transportation					
Highway Planning and Construction Cluster					
Recreation Trails - Washington County-Eisenbahn Trailhead Development	20.219	DNR	RTP 814-16N	21,144	-
Recreation Trails - Washington County-Eisenbahn Trail Resurfacing	20.219	DNR	RTP 796-16M	20,059	-
Total Highway Planning and Construction Cluster				<u>41,203</u>	<u>-</u>
Highway Safety Cluster					
State and Community Highway Safety	20.600	COJ	2021-20-05-OP	4,276	-
Total Highway Safety Cluster				<u>4,276</u>	<u>-</u>

See notes to schedule of expenditures of federal and state awards

County of Washington

Schedule of Expenditures of Federal and State Awards
For the Year Ended December 31, 2021

Grantor Agency / Program Title	Federal AL Number	Pass- Through Agency	Pass- Through Agency ID	Expenditures	Payments to Subrecipients
Federal Transit Cluster					
Formula Grants - Urbanized Area Formula Program					
Federal Transit Formula Capital Assistance Grants	20.507	DOT	WI-2021-051-00	\$ 2,640	\$ -
Congestion Mitigation and Air Quality (CMAQ) - Local Marketing	20.507	DOT	WI-2017-031-00	879	-
COVID-19 CARES Act Operating Assistance	20.507	DOT	WI-2020-048-00	1,583,045	-
COVID-19 Coronavirus Response Relief Supplemental Appropriation Act	20.507	DOT	WI-2021-031-00	<u>187,216</u>	<u>-</u>
Subtotal				<u>1,773,780</u>	<u>-</u>
Bus and Bus Facilities Formula Program	20.526	DOT	WI-2020-042-00	4,716	-
Bus and Bus Facilities Formula Program	20.526	DOT	WI-2021-051-00	<u>33,564</u>	<u>-</u>
Subtotal				<u>38,280</u>	<u>-</u>
Total Federal Transit Cluster				<u>1,812,060</u>	<u>-</u>
Total U.S. Department of Transportation				<u>1,857,539</u>	<u>-</u>
U.S. Department of Treasury					
COVID-19 Coronavirus Relief Fund	21.019	DHS	NA	105,417	-
COVID-19 Coronavirus State & Local Fiscal Recovery Funds	21.027	DHS	NA	<u>141,919</u>	<u>-</u>
Total U.S. Department of Treasury				<u>247,336</u>	<u>-</u>
U.S. Environmental Protection Agency					
Targeted Runoff Management Grant	66.460	DNR	TDM-TMD67000Y19	44,572	-
Brownfields Assessment and Cleanup Cooperative Agreement	66.818	Direct	00E02304	<u>902</u>	<u>-</u>
Total U.S. Environmental Protection Agency				<u>45,474</u>	<u>-</u>
U.S. Department of Education					
Special Education-Grants for Infants and Families	84.181	DHS	550	<u>102,728</u>	<u>-</u>
Total U.S. Department of Education				<u>102,728</u>	<u>-</u>
U.S. Election Assistance Commission					
HAVA Election Security Grant	90.404	WEC	WI20101001	<u>19,500</u>	<u>-</u>
Total U.S. Election Assistance Commission				<u>19,500</u>	<u>-</u>

See notes to schedule of expenditures of federal and state awards

County of Washington

Schedule of Expenditures of Federal and State Awards

Year Ended December 31, 2021

Grantor Agency / Program Title	Federal AL Number	Pass- Through Agency	Pass- Through Agency ID	Expenditures	Payments to Subrecipients
U. S. Department of Health and Human Services					
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043	GWAAR	560510	\$ 6,149	\$ -
Aging Cluster					
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	GWAAR	560340	162,316	-
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	GWAAR	560350, 560360	296,573	-
COVID-19 Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	GWAAR	560361	<u>62,519</u>	-
Subtotal				<u>359,092</u>	-
Nutrition Services Incentive Program	93.053	GWAAR	560422	<u>44,325</u>	-
Total Aging Cluster				<u>565,733</u>	-
National Family Caregiver Support, Title III, Part E	93.052	GWAAR	560520	57,656	-
COVID-19 Immunization Cooperative Agreements	93.268	DHS	560201	9,952	-
COVID-19 Provider Relief Fund and American Rescue (ARP) Rural Distribution	93.498	DHS	NA	897,443	-
Promoting Safe and Stable Families	93.556	DCF	3306	55,797	-
Temporary Assistance for Needy Families	93.558	DHS	561, 1401, 3632 7332F, 7332R, 7477, 7482, 7506, 7560, 7618C,	292,380	-
Child Support Enforcement	93.563	DCF	7619	863,439	-
CCDF Cluster					
Child Care and Development Block Grant	93.575	DCF	831, 840, 852	<u>215,187</u>	-
Total CCDF Cluster				<u>215,187</u>	-
Adoption and Legal Guardianship Incentive Payments	93.603	DCF	3394A	462	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	DCF	3413, 3561, 3681	41,895	-
Foster Care - Title IV-E	93.658	DCF	3396, 3413, 3561, 3681	735,206	-
COVID-19 Foster Care - Title IV-E	93.658	DCF	3619	<u>18,590</u>	-
Subtotal				<u>796,153</u>	-
Adoption Assistance	93.659	DCF	3574	6,897	-
Social Services Block Grant	93.667	DHS	561	290,888	-
COVID-19 Elder Abuse Prevention Interventions Program	93.747	DHS	560332	22,426	-
Children's Health Insurance Program	93.767	FDL Co	284, 286	52,569	-
Medicaid Cluster					
Medical Assistance Program	93.778	DHS	872, 878, 560152, 560155	1,916,419	-
Medical Assistance Program	93.778	DHS	N/A	266,192	-
Medical Assistance Program	93.778	FDL Co	62, 284, 286	<u>548,066</u>	-
Total Medicaid Cluster				<u>2,730,677</u>	-

See notes to schedule of expenditures of federal and state awards

County of Washington

Schedule of Expenditures of Federal and State Awards

Year Ended December 31, 2021

Grantor Agency / Program Title	Federal AL Number	Pass- Through Agency	Pass- Through Agency ID	Expenditures	Payments to Subrecipients
Opioid STR	93.788	DHS	533259	\$ 127,541	\$ -
Block Grants for Community Mental Health Services	93.958	DHS	515, 569, 533283	69,880	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	DHS	515, 545, 546, 570, 1401	237,528	-
Total U.S. Department of Health and Human Services				<u>7,298,295</u>	<u>-</u>
U. S. Department of Homeland Security					
Emergency Management Performance Grants	97.042	DMA	2021-EMPG-01-12040	58,397	-
Emergency Management Performance Grants	97.042	DMA	N/A	24,250	-
Emergency Management Performance Grants	97.042	DMA	2020-EMPG-S-01-12383	14,383	-
Subtotal				<u>97,030</u>	<u>-</u>
Total U.S. Department of Homeland Security				<u>97,030</u>	<u>-</u>
Total federal programs				<u>\$ 10,547,437</u>	<u>\$ -</u>

See notes to schedule of expenditures of federal and state awards

County of Washington

Schedule of Expenditures of Federal and State Awards
 Year Ended December 31, 2021

Grantor Agency / Program Title	State ID Number	Pass- Through Agency	Pass- Through Agency ID	Expenditures	Payments to Subrecipients
State Programs					
Wisconsin Department of Agriculture, Trade and Consumer Protection					
Clean Sweep	115.040	Direct	N/A	\$ 12,787	\$ -
County Staff and Support	115.150	Direct	9214-21-67-00	136,353	-
Land and Water Resource Management	115.150	Direct	9214-21-67-00	16,440	-
Subtotal				<u>152,793</u>	<u>-</u>
Nutrient Management Farmer Education Grant	115.400	Direct	N/A	1,750	-
Total Wisconsin Department of Agriculture, Trade, and Consumer Protection				<u>167,330</u>	<u>-</u>
Wisconsin Department of Natural Resources					
Recreational Aids - Snowmobile Trail and Area	370.485	Direct	S-5531	60,990	-
Wildlife Damage Claims and Abatement	370.553	Direct	N/A	23,485	-
Recreational Aids - Canoe/Kayak Racks	370.563	Direct	CC18-67FD	665	-
Recreational Aids - ATV Maintenance	370.576	Direct	ATV-42367	1,320	-
Total Wisconsin Department of Natural Resources				<u>86,460</u>	<u>-</u>
Wisconsin Department of Transportation					
Elderly and Handicapped County Aids	395.101	Direct	N/A	249,665	-
Transit Operating Aids	395.176	Direct	N/A	1,134,234	-
Total Wisconsin Department of Transportation				<u>1,383,899</u>	<u>-</u>
Wisconsin Department of Health Services					
IMAA State Share	435.283000	FDL Co	283	294,980	-
IMAA Federal Share	435.284000	FDL Co	284	6,406	-
IM FSET FED MA Amounts	435.286000	FDL Co	286	301	-
APS-Adult Protective Services	435.312000	Direct	312	69,758	-
Children's COP	435.377000	Direct	377	87,926	-
Coordinated Services Team Initiative	435.515000	Direct	515	49,842	-
Community Mental Health	435.516000	Direct	516	229,643	-
Mat In A Jail Setting	435.533264	Direct	533264	33,657	-
Birth to Three Initiative	435.550000	Direct	550	118,002	-
ADRC MFP-NH Relocation	435.560065	Direct	560065	30,000	-
Aging & Dis Resource Ctr	435.560100	Direct	560100	720,475	-
Benefit Specialist County	435.560320	Direct	560320	28,215	-
ADRC SPAP EBS	435.560328	Direct	560328	8,078	-
Senior Community Svs Prog	435.560330	GWAAR	560330	7,290	-
Title 3C-1 Cong Meal Prog	435.560350	GWAAR	560350	22,929	-
Title 3C-2 Home Meals	435.560360	GWAAR	560360	10,931	-
Alzheimer's Family Caregiver Support Program	435.560381	GWAAR	560381	53,651	-
Elder Abuse Service	435.560490	GWAAR	560490	23,633	-
Basic County Allocation	435.561000	Direct	561	1,715,288	-
FPI Non-Fed	435.600000	FDL Co	60	17,734	-
State/County Match	435.681000	Direct	681	237,406	-
CLTS Other GPR	435.871000	Direct	871	617,534	-
CLTS Waiver CWA Admin GPR	435.877000	Direct	877	105,193	-
Emergency Telephonic-Assisted Cardiopulmonary Resuscitation Support Awards	435.757000	Direct	NA	1,679	-
Total Wisconsin Department of Health Services				<u>4,490,551</u>	<u>-</u>

See notes to schedule of expenditures of federal and state awards

County of Washington

Schedule of Expenditures of Federal and State Awards
 Year Ended December 31, 2021

Grantor Agency / Program Title	State ID Number	Pass- Through Agency	Pass- Through Agency ID	Expenditures	Payments to Subrecipients
Wisconsin Department of Children and Families					
Food Stamp Agency Incentives	437.0965	Direct	965	\$ 21,522	\$ -
AFDC Agency Incentives	437.0975	Direct	975	64	-
Medicaid Agency Incentives	437.0980	Direct	980	40,054	-
BFI - SABG	437.1401	Direct	1401	48,427	-
CW Kinship Care Program - Benefits	437.3377A	Direct	3377A	58,166	-
CW Kinship Care Program - Benefits	437.3377B	Direct	3377B	119,799	-
CW Kinship Care Program - Assessment	437.3380A	Direct	3380A	2,430	-
CW Kinship Care Program - Assessment	437.3380B	Direct	3380B	10,530	-
Grants for Foster Parents - Foster Parent Retention	437.3390A	Direct	3390A	2,819	-
JJ Community Intervention Program	437.3410	Direct	3410	38,568	-
JJ AODA	437.3411	Direct	3411	2,279	-
JJ Youth Aids	437.3413	Direct	3413	1,136,299	-
CW Children and Families Allocation	437.3561	Direct	3561	792,513	-
CW Children & Families Allocations	437.3681	Direct	3681	63,494	-
CW WISACWIS Annual Operation Maintenance Fee	437.3935	Direct	3935	(16,248)	-
PDS Partnership Fees	437.3940	Direct	3940	(5,996)	-
CS Additional Funding	437.7335	Direct	7335	19,980	-
CS State GPR/PR Funding Allocation	437.7502	Direct	7502	115,613	-
CS Medical Support GPR Earned	437.7606	Direct	7606	4,327	-
Total Wisconsin Department of Children and Families				<u>2,454,640</u>	<u>-</u>
Wisconsin Department of Justice					
Drug Trafficking Response	455.208	Direct	2021-DT-01-16059	15,363	-
DNA Sampling	455.221	Direct	N/A	2,570	-
Treatment Alternatives and Diversion (TAD)	455.279	Direct	2021-TD-01-16149	96,720	-
Victim and Witness Assistance Program	455.532	Direct	455-53200	82,019	-
Total Wisconsin Department of Justice				<u>196,672</u>	<u>-</u>
Wisconsin Department of Military Affairs					
Emergency Government Response Equipment	465.308	Direct	2021-EPCRA-01-12399	7,530	-
Hazmat Emergency Preparedness	465.310	Direct	2021-HMEP-GPR-02-12293	6,400	-
Emergency Planning Grant	465.337	Direct	2021-EPCRA-LEPC-01-1204	21,554	-
Emergency Planning Grant	465.337	Direct	N/A	7,088	-
Subtotal				<u>28,642</u>	<u>-</u>
Total Wisconsin Department of Military Affairs				<u>42,572</u>	<u>-</u>
Wisconsin Department of Administration					
Land Information Program - Strategic Initiative Grant	505.173	Direct	N/A	1,000	-
Land Information Program - Land Information Grants	505.173	Direct	AD219067	21,596	-
Subtotal				<u>22,596</u>	<u>-</u>
Public Benefits	505.371	Direct	WHEAP21.66	88,880	-
Total Wisconsin Department of Administration				<u>111,476</u>	<u>-</u>
Total state programs				<u>\$ 8,933,600</u>	<u>\$ -</u>

See notes to schedule of expenditures of federal and state awards

Washington County

Notes to Schedule of Expenditures of Federal and State Awards
December 31, 2021

1. Basis of Presentation

The accompanying schedule of expenditures of federal and state awards (the Schedule) includes the federal and state award activity of Washington County under programs of the federal and state government for the year ended December 31, 2021. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the *State Single Audit Guidelines*. Because the Schedule presents only a selected portion of the operations of Washington County, it is not intended to and does not present the financial position, changes in net position or cash flows of Washington County.

2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual or modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

The underlying accounting records for some grant programs are maintained on the modified accrual basis of accounting. Under the modified accrual basis, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the liability is incurred. The accounting records for other grant programs are maintained on the accrual basis, i.e., when the revenue has been earned and the liability is incurred.

3. CARS/SPARC Report Dates

The schedule of expenditures of federal and state awards includes adjustments through the June 1, 2022 Community Aids Reporting System (CARS) reports and the December 31, 2021 SPARC report.

4. Indirect Cost Rate

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

5. Pass-Through Agencies

Washington County received federal or state awards from the following pass-through agencies:

COJ	City of Jackson, Wisconsin
DHS	Wisconsin Department of Health Services
DCF	Wisconsin Department of Children and Families
DOA	Wisconsin Department of Administration
DOT	Wisconsin Department of Transportation
FDL Co	Fond du Lac County, Wisconsin
GWAAR	Greater Wisconsin Agency on Aging Resources, Inc.
DMA	Wisconsin Department of Military Affairs
DNR	Wisconsin Department of Natural Resources
DOJ	Wisconsin Department of Justice
MMSD	Milwaukee Metropolitan Sewerage District
WEC	Wisconsin Election Commission

Washington County

Schedule of Findings and Questioned Costs
December 31, 2021

Section I – Summary of Auditors' Results

Financial Statements

Type of auditors' report issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

_____ yes X no

Significant deficiency(ies) identified?

_____ yes X none reported

Noncompliance material to financial statements noted?

_____ yes X no

Federal or State Awards

Internal control over major federal programs:

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

Type of auditor's report issued on compliance for major federal programs:

_____ Unmodified _____ Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

_____ yes X no _____ yes X no

Auditee qualified as low-risk auditee?

X yes _____ no X yes _____ no

	<u>Federal</u>	<u>State</u>
Dollar threshold used to distinguish between type A and type B programs:	\$ 750,000	\$ 250,000

Identification of major federal programs:

<u>Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>
20.507	Federal Transit Cluster: Federal Transit – Formula Grants
20.507	Federal Transit Cluster: COVID-19 Federal Transit – Formula Grants
20.526	Federal Transit Cluster: Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs
93.498	COVID-19 Provider Relief Fund and American Rescue Rural Distribution

Washington County

Schedule of Findings and Questioned Costs
December 31, 2021

Identification of major state programs:

State Identification Number	Name of State Program
395.176	Transit Operating Aids
435.560100	Aging & Disability Resource Center
435.561	Basic County Allocation

Section II – Financial Statement Findings Required to be Reported in Accordance with *Government Auditing Standards*

None reported.

Section III – Federal Awards and State Awards Findings and Questioned Costs

FINDING 2021-001

State Identification Number and Title: 435.560100 Aging and Disability Resource Center

State Award Number / Year: 2021

State Grantor: Wisconsin Department of Health Services

Criteria: The Uniform Guidance and *State Single Audit Guidelines* require that local entities receiving federal and state awards establish and maintain internal control designed to reasonably ensure compliance with laws, regulations, and program compliance requirements. The Uniform Guidance and *State Single Audit Guidelines* further require auditors to obtain an understanding of the local entity's internal control over federal and state programs. To minimize the risk of errors, internal controls should be in place for all program compliance requirements, including the preparation and submission of monthly reports, which should be reviewed and approved by a responsible party other than the original preparer.

Condition/Context: During testing, it was noted that monthly CARS reports relating to 2021 expenditures were not reviewed by an independent person before submission for reimbursement. Our sample was not statistically valid.

Cause: The county did not have procedures in place requiring an independent person to review the reports before submission.

Questioned Costs: None noted.

Effect: Reports that contain errors could be submitted.

Recommendation: We recommend that an employee other than the preparer review all reports before they are submitted to grantors.

Management's Response: ADRC Director and/or Finance staff will review the monthly CARS reports to the financial ledgers to ensure accurate reimbursement request submissions.

Washington County

Schedule of Findings and Questioned Costs
December 31, 2021

Section IV – Other Issues

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

2. Does the audit report show audit issues (i.e., material noncompliance, nonmaterial noncompliance, questioned costs, material weakness, significant deficiency, management letter comment, excess revenue or excess reserve) related to grants/contracts with funding agencies that require audits to be in accordance with the *State Single Audit Guidelines*:

Department of Agriculture, Trade and Consumer Protection	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no
Department of Natural Resources	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no
Department of Transportation	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no
Department of Health Services	<input checked="" type="checkbox"/> yes	<input type="checkbox"/> no
Department of Children and Families	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no
Department of Justice	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no
Department of Military Affairs	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no
Department of Administration	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no

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

4. Name and signature of partner



Amanda Blomberg, CPA, Firm Director

5. Date of report July 29, 2022