

Lincoln County, Wisconsin  
FEDERAL AND STATE AWARDS REPORT

December 31, 2019



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WEALTH ADVISORY  
OUTSOURCING  
AUDIT, TAX, AND  
CONSULTING

# Lincoln County, Wisconsin

DECEMBER 31, 2019

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### **ADDITIONAL INDEPENDENT AUDITORS' REPORT**

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

To the County Board  
Lincoln County, Wisconsin

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

We have audited Lincoln 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, 2019. 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, the Uniform Guidance and the *State Single Audit Guidelines* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or 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, 2019.

## 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. 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 results of that testing based on the requirements of the Uniform Guidance and the *State Single Audit Guidelines*. Accordingly, this report is not suitable for any other purpose.

## REPORT ON 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, each major fund, and the aggregate remaining fund information of the County as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated July 31, 2020, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by the Uniform Guidance and the *State Single Audit Guidelines* and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal and state awards are fairly stated in all material respects in relation to the basic financial statements as a whole.



CliftonLarsonAllen LLP

Green Bay, Wisconsin

December 29, 2020 except for the Schedules of Expenditures of Federal  
and State Awards as to which the date is July 30, 2020  
July 31, 2020

# Lincoln County, Wisconsin

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2019

Grantor Agency/Federal Program Title	CFDA Number	Pass-Through Agency	Pass-Through Entity Identifying Number	(Accrued) Deferred Revenue 1/1/19	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/19	Total Expenditures	Subrecipient Payment
<b>U.S. DEPARTMENT OF AGRICULTURE</b>								
SNAP Cluster								
State Administrative Matching Grants for Food Stamp Program	10.561	Wood County	284	(24,527)	111,715	26,711	113,899	-
<b>U.S. DEPARTMENT OF JUSTICE</b>								
Bulletproof Vest Program	16.607	Direct Program	173804	-	3,480	-	3,480	-
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>								
Highway Planning and Construction Cluster								
National Recreational Trails Program	20.219	WI DNR	RTP-858-17M	(24,323)	24,323	-	-	-
National Recreational Trails Program	20.219	WI DNR	RTP-969-19D	-	-	9,845	9,845	-
Total Highway Planning and Construction Cluster				(24,323)	24,323	9,845	9,845	-
<b>Highway Safety Cluster</b>								
State and Community Highway Safety	20.600	WI DOT	FG-2019-LINCOLN-03608	-	7,009	-	7,009	-
Total U.S. Department of Transportation				(24,323)	31,332	9,845	16,854	-
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>								
Public Health Emergency Preparedness	93.069	WI DHS	155015	(5,328)	30,031	10,564	35,267	-
Public Health Emergency Preparedness	93.069	WI DHS	155050	-	4,500	-	4,500	-
Total Public Health Emergency Preparedness				(5,328)	34,531	10,564	39,767	-
<b>Immunization Cooperative Agreements</b>								
Public Health Crisis Response	93.268	WI DHS	155020	-	8,877	-	8,877	-
Public Health Opioid Response	93.354	WI DHS	155129	-	9,535	-	9,535	-
Total Public Health Opioid Response	93.354	WI DHS	155131	-	9,535	9,363	18,898	-
<b>Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by the Prevention and Public Health Fund (PPHF)</b>								
Promoting Safe and Stable Families	93.539	WI DHS	155020	(1,261)	1,261	-	-	-
	93.556	WI DCF	3306	(5,933)	48,760	-	42,827	-
<b>TANF Cluster</b>								
Temporary Assistance for Needy Families	93.558	WI DCF	3612	-	13,841	1,244	15,085	-
Child Support Enforcement (Title IV-D)	93.563	WI DCF	7332	-	13,824	1,203	15,027	-
Child Support Enforcement (Title IV-D)	93.563	WI DCF	7477	(83,413)	240,831	100,323	257,741	-
Child Support Enforcement (Title IV-D)	93.563	WI DCF	7482	624	(624)	-	-	-
Child Support Enforcement (Title IV-D)	93.563	WI DCF	7506	(49)	716	250	917	-
Child Support Enforcement (Title IV-D)	93.563	WI DCF	7560	-	1,654	-	1,654	-
Child Support Enforcement (Title IV-D)	93.563	WI DCF	7616	(3,258)	3,258	-	-	-
Child Support Enforcement (Title IV-D)	93.563	WI DCF	7617	-	61,600	-	61,600	-
Child Support Enforcement (Title IV-D)	93.563	WI DCF	7477	-	(1,092)	-	(1,092)	-
Total Child Support Enforcement (Title IV-D)				(86,096)	320,167	101,776	335,847	-
<b>Low Income Home Energy Assistance</b>								
Low Income Home Energy Assistance	93.568	WI DOA	AD1589974.35	(11,090)	11,090	-	-	-
Low Income Home Energy Assistance	93.568	WI DOA	AD1589975.35	-	25,804	628	26,432	26,432
Total Low Income Home Energy Assistance				(11,090)	36,894	628	26,432	26,432
<b>CCDF Cluster</b>								
Child Care and Development Block Grant	93.575	WI DCF	831	(752)	4,426	241	3,915	-
Child Care and Development Block Grant	93.575	Vilas County, WI	852	(34,481)	107,970	24,136	97,625	-
Total CCDF Cluster				(35,233)	112,396	24,377	101,540	-
<b>Grants to States for Access and Visitation Programs</b>								
Adoption and Legal Guardianship Incentive Payments	93.597	WI DCF	7332	(2,193)	2,193	-	-	-
	93.603	WI DCF	3394A	(620)	1,280	-	660	-
<b>Stephanie Tubbs Jones Child Welfare Services Program</b>								
Stephanie Tubbs Jones Child Welfare Services Program	93.645	WI DCF	3413	-	3,396	-	3,396	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	WI DCF	3561	-	17,893	-	17,893	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	WI DCF	3681	-	1,435	-	1,435	-
Total Stephanie Tubbs Jones Child Welfare Services Program				-	22,724	-	22,724	-

# Lincoln County, Wisconsin

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2019

Grantor Agency/Federal Program Title	CFDA Number	Pass-Through Agency	Pass-Through Entity Identifying Number	(Accrued) Deferred Revenue 11/1/19	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/19	Total Expenditures	Subrecipient Payment
Foster Care (Title IV-E)	93.658	WI DCF	3396	-	399	-	399	-
Foster Care (Title IV-E)	93.658	WI DCF	3413	-	6,089	-	6,089	-
Foster Care (Title IV-E)	93.658	WI DCF	3561	-	200,804	-	200,804	-
Foster Care (Title IV-E)	93.658	WI DCF	3661	-	16,104	-	16,104	-
Foster Care (Title IV-E)	93.658	WI DCF	3604	-	-	2,554	2,554	-
Foster Care (Title IV-E)	93.658	WI DCF	3344B	(2,204)	7,788	-	5,584	-
Total Foster Care (Title IV-E)				(2,204)	231,164	2,554	231,514	-
Children's Health Insurance Program	93.767	Wood County, WI	284	(3,159)	14,574	3,497	14,912	-
Medicaid Cluster								
Medical Assistance Program	93.778	Wood County, WI	284	(31,245)	144,159	34,593	147,507	-
Preventive Health and Health Services Block Grant	93.991	WI DHS	159220	-	7,550	-	7,550	-
Maternal and Child Health Services Block Grant to the States	93.994	WI DHS	159520	-	14,839	-	14,839	-
Total U.S. Department of Health and Human Services				(184,362)	1,024,745	188,596	1,028,979	26,432
U.S. DEPARTMENT OF HOMELAND SECURITY	97.042	WI DWA	19-EMPG-01-011266-JA-01	(21,726)	14,484	18,278	11,036	-
Emergency Management Performance Grants				(254,938)	1,185,756	243,430	1,174,248	26,432
<b>TOTAL FEDERAL AWARDS</b>								

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

# Lincoln County, Wisconsin

## SCHEDULE OF EXPENDITURES OF STATE AWARDS FOR THE YEAR ENDED DECEMBER 31, 2019

Grantor Agency/State Program Title	State I.D. Number	Pass-Through Agency	Pass-Through/ State Entity Identifying Number	(Accrued) Deferred Revenue 11/1/19	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/19	Total Expenditures	Subrecipient Payment
<b>DEPARTMENT OF AGRICULTURE, TRADE AND CONSUMER PROTECTION</b>								
County Staff and Support	115.15	Direct Program	Unknown	\$ (89,232)	\$ 89,232	\$ 83,481	\$ 83,481	\$ -
LWRM Plan Implementation Projects	115.40	Direct Program	Unknown	-	28,083	15,575	43,658	-
Nutrient Management Farmer Education	115.708	Direct Program	Unknown	-	2,500	-	2,500	-
<b>Total Department of Agriculture, Trade and Consumer Protection</b>				<b>(89,232)</b>	<b>119,815</b>	<b>99,056</b>	<b>129,639</b>	<b>-</b>
<b>DEPARTMENT OF NATURAL RESOURCES</b>								
Venison Processing Grant	370.549	Direct Program	Unknown	-	1,500	-	1,500	-
Boating Enforcement	370.550	Direct Program	Unknown	(10,617)	12,253	14,136	15,772	-
ATV Enforcement	370.551	Direct Program	Unknown	(28,347)	34,747	24,141	30,541	-
Snowmobile Enforcement	370.552	Direct Program	Unknown	(966)	9,042	15,505	23,581	-
Wildlife Damage Abatement and Claims	370.553	Direct Program	Unknown	(16,501)	39,379	6,476	29,354	-
County Conservation Aids	370.563	Direct Program	CC-18-35MM	-	2,446	-	2,446	-
County Fish, Wildlife & Forestry	370.564	Direct Program	2019 FWHIG - Lincoln	-	4,724	-	4,724	-
County Forest Administration	370.572	Direct Program	2019CFADMINGRANT	-	57,012	-	57,012	-
<b>Recreational Aids - Snowmobile Trail and Area A/c</b>								
Snowmobile Trail Aids	370.574 & 370.575	Direct Program	S-5358	-	43,980	(43,980)	-	-
Snowmobile Trail Aids	370.574 & 370.575	Direct Program	S-5038	(21,508)	21,508	-	-	-
Snowmobile Trail Aids	370.574 & 370.575	Direct Program	S-5082	(2,172)	2,718	-	546	-
Snowmobile Trail Aids	370.574 & 370.575	Direct Program	S-5238	43,560	67,295	22,486	133,341	-
Snowmobile Trail Aids	370.574 & 370.575	Direct Program	S-5275	15,989	-	(15,989)	-	-
Snowmobile Trail Aids	370.574 & 370.575	Direct Program	S-5295	3,752	-	427	4,179	-
<b>Total Recreational Aids - Snowmobile Trail and Area A/c</b>				<b>39,621</b>	<b>135,501</b>	<b>(37,056)</b>	<b>138,066</b>	<b>-</b>
<b>All-Terrain Vehicle (ATV) Program</b>								
All-Terrain Vehicle Trails	370.576	Direct Program	ATV-4016	-	16,748	16,748	33,496	-
All-Terrain Vehicle Trails	370.576	Direct Program	ATV-4056	-	11,212	(11,212)	-	-
All-Terrain Vehicle Trails	370.576	Direct Program	ATV-4076T	-	288	-	288	-
All-Terrain Vehicle Trails	370.576	Direct Program	ATV-3815	(16,748)	16,748	-	-	-
All-Terrain Vehicle Trails	370.576	Direct Program	ATV-3855	11,022	11,442	-	22,464	-
All-Terrain Vehicle Trails	370.576	Direct Program	ATV-3902	15,989	-	(15,771)	218	-
All-Terrain Vehicle Trails	370.576	Direct Program	ATV-3903	3,752	-	427	4,179	-
<b>Total All-Terrain Vehicle (ATV) Program</b>				<b>14,015</b>	<b>56,438</b>	<b>(9,808)</b>	<b>60,645</b>	<b>-</b>
<b>Total Department of Natural Resources</b>								
<b>DEPARTMENT OF TRANSPORTATION</b>				<b>(2,795)</b>	<b>353,042</b>	<b>13,394</b>	<b>363,641</b>	<b>-</b>
Elderly and Handicapped Transportation Aids	395.101	Direct Program	Unknown	48,861	80,152	(7,527)	121,486	-
<b>DEPARTMENT OF HEALTH SERVICES</b>								
IMAA State Share	435.283	Wood County, WI	283	(31,214)	137,940	32,697	139,423	-
IMAA Federal Share	435.284	Wood County, WI	284	-	1,448	444	1,892	-
Enhanced IM Funding	435.468	Wood County, WI	468	(25,582)	105,242	23,657	103,317	-
Comm Disease Ctrl & Prev	435.155800	WI DHS	155800	-	3,796	-	3,796	-
Cons Contracts CHHD LD	435.157720	WI DHS	157720	(1,358)	4,970	-	3,612	-
<b>Total Department of Health Services</b>				<b>(68,154)</b>	<b>253,396</b>	<b>56,798</b>	<b>252,040</b>	<b>-</b>

# Lincoln County, Wisconsin

## SCHEDULE OF EXPENDITURES OF STATE AWARDS FOR THE YEAR ENDED DECEMBER 31, 2019

Grantor Agency/State Program Title	State I.D. Number	Pass-Through Agency	Pass-Through/ State Entity Identifying Number	(Accrued) Deferred Revenue 1/1/19	Cash Received (Refunded)	(Accrued) Deferred Revenue 12/31/19	Total Expenditures	Subrecipient Payment
<b>DEPARTMENT OF CHILDREN AND FAMILIES</b>								
Food Stamp Agency Incentives	437,965	Direct Program	965	(122)	3,042	260	3,160	-
Medicaid Agency Incentives	437,980	Direct Program	960	(159)	2,215	328	2,364	-
Kinship Care Program - Benefits	437,337	Direct Program	3377	(37,398)	133,309	-	95,911	-
Kinship Care Program - Assessment	437,380	Direct Program	3380	(4,296)	12,438	-	8,143	-
JJ Youth Justice Innovation Grants 2018-19	437,340	Direct Program	3407	(7,395)	105,122	90,721	188,448	-
Community Intervention Program	437,341	Direct Program	3410	(2,950)	6,397	934	4,381	-
Youth Aids AODA	437,341	Direct Program	3411	-	8,127	-	8,127	-
Youth Aids Early Intervention	437,341	Direct Program	3412	(11,848)	11,848	-	-	-
Youth Aids	437,341	Direct Program	3413	-	380,849	-	380,849	-
Basic County Allocation	437,356	Direct Program	3561	-	205,298	-	205,298	-
State County Match	437,368	Direct Program	3681	-	16,465	-	16,465	-
Child Support Activities	437,750	Direct Program	7502	-	40,194	-	40,194	-
Child Support Medical Support	437,760	Direct Program	7606	-	1,786	-	1,786	-
Child Support - Federal Parent Locator Services	437,790	Direct Program	7903	255	(255)	-	-	-
Child Support Fingerprint	437,961	Direct Program	9610	-	144	-	144	-
Total Department of Children and Families				(63,913)	926,980	92,243	955,310	-
<b>DEPARTMENT OF JUSTICE</b>								
Victim Witness Cluster	455,532	Direct Program	N/A	(18,330)	34,037	18,093	33,800	-
<b>DEPARTMENT OF MILITARY AFFAIRS</b>								
Emergency Training Grant Program	465,337	Direct Program	2019-EPCRA-LEPC-02-11267	(5,648)	3,765	9,391	7,508	-
Computer & Hazmat Response Equipment	465,367	Direct Program	2019-EPCRA-01-11582	(1,062)	4,790	-	3,738	-
Computer and Hazmat Equipment	465,367	Direct Program	2018-EPCRA-01-11099	(8,077)	8,077	-	-	-
Total Department of Military Affairs				(14,777)	16,632	9,391	11,246	-
<b>DEPARTMENT OF ADMINISTRATION</b>								
Land Information Grant	505,166	Direct Program	AD169028	148,279	50,008	(145,407)	52,880	-
Land Information Program Training & Education Grant	505,166	Direct Program	Unknown	5,480	1,000	(5,180)	1,300	-
Land Information Program Strategic Initiative Grant	505,166	Direct Program	AD169087	(25,000)	50,000	15,792	40,792	-
Total Land Information Grant				128,759	101,008	(134,795)	94,972	-
Public Benefits - Low Income Energy Assistance Program	505,371	Direct Program	AD159974,35	(20,219)	20,219	-	-	-
Public Benefits - Low Income Energy Assistance Program	505,371	Direct Program	AD159975,35	[20,219]	31,053	12,390	43,443	43,443
Total Public Benefits - Low Income Energy Assistance Program				[20,219]	51,272	12,390	43,443	43,443
Total Department of Administration				108,540	152,280	(122,405)	138,415	43,443
<b>TOTAL STATE PROGRAMS</b>				<b>\$(89,800)</b>	<b>\$ 1,936,334</b>	<b>\$ 159,043</b>	<b>\$ 2,005,577</b>	<b>\$ 43,443</b>

(1) Victim Witness is a cluster program funded by the following State ID Numbers: 455 503, 455 532, 455 536, 45553537 and 455 539

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



# Lincoln County, Wisconsin

## NOTES TO THE SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS FOR THE YEAR ENDED DECEMBER 31, 2019

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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 2019 fund financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance and the *State Single Audit Guidelines*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. 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. Negative amounts shown on the Schedules represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

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 Health and Human Services  
State - Wisconsin Department of Children and Families

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

The Schedules of Expenditures of Federal and State Awards do not include recorded revenues 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: PASS THROUGH ENTITIES**

Federal awards have been passed through the following entities:

WI DCF - Wisconsin Department of Children and Families  
WI DHS - Wisconsin Department of Health Services  
WI DMA - Wisconsin Department of Military Affairs  
WI DNR - Wisconsin Department of Natural Resources  
WI DOA - Wisconsin Department of Administration  
WI DOT - Wisconsin Department of Transportation

# Lincoln County, Wisconsin

NOTES TO THE SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2019

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**NOTE 6: STATE DIRECT PAYMENTS**

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

**NOTE 7: STATE OF WISCONSIN COMMUNITY AIDS REPORTING SYSTEM**

The Wisconsin Departments 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 2020 CARS for the Human Services and Public Health Departments, and the December 2019 SPARC for Child Support and Child Care programs.

# Lincoln County, Wisconsin

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2019

## SECTION I - 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 2 CFR 200.516(a)?	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 program:

CFDA Number	Name of Federal Program
93.563	Child Support Enforcement

Identification of major state programs:

State ID Number	Name of State Programs
370.574 & 370.575	Snowmobile Trail Aids
395.101	Elderly and Handicapped Transportation Aids
437.3561	Basic county Allocation
437.3681	State/county Match
437.7502	Child Support GPR

**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
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# Lincoln County, Wisconsin

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2019

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### SECTION II - 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, 2019.

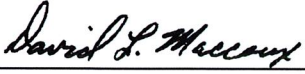
### SECTION III - FEDERAL AND STATE AWARD FINDINGS AND QUESTIONED COSTS

#### UNIFORM GUIDANCE AND STATE SINGLE AUDIT GUIDELINES FINDINGS

Our audit did not disclose any matters required to be reported in accordance with 2 CFR 200.516(a) and *State Single Audit Guidelines*.

### 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
  
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   
David L. Maccoux, CPA
  
5. Date of report December 29, 2020



## 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  
Lincoln 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, each major fund, and the aggregate remaining fund information of Lincoln County, Wisconsin, (the "County") as of and for the year ended December 31, 2019, 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 31, 2020. The financial statements of the Pine Crest Nursing Home enterprise fund were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with the Pine Crest Nursing Home enterprise fund.

### **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.



**CliftonLarsonAllen LLP**

Green Bay, Wisconsin  
July 31, 2020

Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC,  
an SEC-registered investment advisor. | CliftonLarsonAllen LLP

