

POLK COUNTY, WISCONSIN
FEDERAL AND STATE SINGLE AUDIT REPORTS
DECEMBER 31, 2016

POLK COUNTY, WISCONSIN
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**POLK COUNTY, WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2016**

Federal Grantor Agency/Pass-Through Agency/ Program Title and Year	Federal CFDA #	Pass-Through Entity	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Accrued (Deferred) Reimbursements 1/1/16	Prior Years Adjustments	Federal Expenditures	Receipts Grant Reimburse- ments	Accrued (Deferred) Reimbursements 12/31/16
Department of Agriculture									
Special Supplemental Food Program for Women, Infants and Children:	10.557	WI DHS	CARS #154710						
2016				\$ -	\$ -	\$ -	\$ 187,005	\$ 174,982	\$ 12,023
2015				-	5,402	-	-	5,402	-
Total Special Supplemental Food Program for Women, Infants and Children:				-	5,402	-	187,005	180,384	12,023
WIC Peer Counseling:		WI DHS	CARS #154760						
2016				-	-	-	11,084	4,503	6,581
2015				-	7,614	-	-	7,614	-
Total WIC Peer Counseling:				-	7,614	-	11,084	12,117	6,581
Total WIC				-	13,016	-	198,089	192,501	18,604
State Matching Grant for Food Stamp Program: Human Services Contract (SNAP Cluster)	10.561	WI DCF	CARS #154661						
2016				-	-	-	16,113	13,230	2,883
Total Human Services Contract (SNAP Cluster)				-	-	-	16,113	13,230	2,883
State Matching Grant for Food Stamp Program: (SNAP Cluster) Income Maintenance Contract (SNAP Cluster)	10.561	WI DHS / GRIM	FY 2016						
2016				-	-	-	232,902	161,477	71,425
2015				-	95,135	-	-	95,135	-
Total SNAP Cluster				-	95,135	-	249,015	269,842	74,308
Total Department of Agriculture				-	108,151	-	447,104	462,343	92,912
Department of Justice									
JAG Grant	16.738	WI DOJ	FY 2016						
2016				-	-	-	3,526	3,526	-
Total Department of Justice				-	-	-	3,526	3,526	-
Department of Transportation									
Motorcycle Enforcement Aids	20.600	WI DOT	FY 2016						
2016				-	-	-	40,576	40,576	-
Hazmat Training	20.703	WI DMA	FY 2016						
2016				-	-	-	655	655	-
2015				-	510	-	-	510	-
Total Department of Transportation				-	510	-	41,231	41,741	-
Environmental Protection Agency									
Indoor Radon Program:	66.032	WI DHS	CARS # 150321						
2016				-	-	-	7,635	6,390	1,245
2015				-	1,345	-	-	1,345	-
Total Environmental Protection Agency				-	1,345	-	7,635	7,735	1,245
Department of Education									
Special Education - Grants for Infants and Families	84.181	WI DHS	CARS #550						
2016				-	-	-	45,271	45,271	-
2015				-	3,009	-	-	3,009	-
Total Department of Education				-	3,009	-	45,271	48,280	-

*Major Federal Program Awards.

** Major State Program Awards.

POLK COUNTY, WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2016

Federal Grantor Agency/Pass-Through Agency/ Program Title and Year	Federal CFDA #	Pass-Through Entity	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Accrued (Deferred) Reimbursements 1/1/16	Prior Years Adjustments	Federal Expenditures	Receipts Grant Reimburse- ments	Accrued (Deferred) Reimbursements 12/31/16
Department of Health and Human Services									
Preventive Health - Title III-D:	93.043	WI DHS / GWAAR	CARS # 560510						
2016				\$ -	\$ -	\$ -	\$ 5,907	\$ 973	\$ 4,934
2015				-	3,314	-	-	3,314	-
Total Preventive Health - Title III-D:				-	3,314	-	5,907	4,287	4,934
Supportive Services - Title III B: (Aging Cluster)	93.044	WI DHS / GWAAR	CARS # 560340						
2016				-	-	-	75,096	26,569	48,527
2015				-	35,031	-	-	35,031	-
Total Supportive Services - Title III B: (Aging Cluster)				-	35,031	-	75,096	61,600	48,527
Title III - Part C - Nutrition Services: (Aging Cluster)	93.045	WI DHS / GWAAR							
Congregate Nutrition - Title III C-1:			CARS # 560350						
2016				-	-	-	68,987	54,459	14,528
2015				-	1,370	-	-	1,370	-
Total Congregate Nutrition - Title III C-1:				-	1,370	-	68,987	55,829	14,528
Home Delivered Nutrition - Title III C-2: (Aging Cluster)	93.045	WI DHS/GWAAR	CARS # 560360						
2016				-	-	-	5,859	3,193	2,666
2015				-	2,177	-	-	2,177	-
Total Home Delivered Nutrition - Title III C-2: (Aging Cluster)				-	2,177	-	5,859	5,370	2,666
NSIP III-C-1: (Aging Cluster)	93.053	WI DHS / GWAAR	CARS # 560422						
2016				-	-	-	37,848	37,757	91
Total Aging Cluster				-	38,578	-	187,790	160,556	65,812
Title III-E National Family Caregiver:	93.052	WI DHS / GWAAR	CARS # 560520						
2016				-	-	-	30,190	20,176	10,014
2015				-	16,557	-	-	16,557	-
Total Title III-E National Family Caregiver:				-	16,557	-	30,190	36,733	10,014
Bioterrorism Focus A Planning:	93.069	WI DHS	CARS # 155015						
2016				-	-	-	156,196	108,107	48,089
Bioterrorism Preparedness	93.074	WI DHS	CARS # 155050						
2016				-	-	-	2,985	2,985	-
Hospital Bio Preparedness Program	93.074	WI DHS	CARS # 155170, 155171						
2016				-	-	-	195,164	146,898	48,266
Public Health Emergency Preparedness Program - Ebola	93.074	WI DHS	CARS # 111111						
2016				-	-	-	11,036	11,036	-
HPP - Ebola	93.074	WI DHS	CARS # 155189						
2016				-	-	-	14,685	4,226	10,459
Total Preparedness Programs				-	-	-	223,870	165,145	58,725
Substance Abuse and MH Services (SBIRT-WIPHL):	93.243	WI DHS	CARS # 533401						
2015				-	804	-	-	804	-
Total Substance Abuse and MH Services (SBIRT-WIPHL):				-	804	-	-	804	-
Childhood Immunization Grants:	93.268	WI DHS	CARS # 155020						
Consolidated Contract - Immunization:									
2016				-	-	-	12,445	11,010	1,435
2015				-	2,376	-	-	2,376	-
Total Consolidated Contract - Immunization:				-	2,376	-	12,445	13,386	1,435
CDC Investigation and Technical Assistance:	93.283	WI DHS	CARS #150156						
2016				-	-	-	(787)	(787)	-
Health Insurance Program	93.342	WI DHS / GWAAR	CARS # 560432						
2016				-	-	-	7,000	7,000	-
Nutrition Education Grant	93.507	WI DHS	CARS # 72002						
2016				-	-	-	-	-	-
Promoting Safe and Stable Families:	93.556	WI DCF	CORE # 3306						
CW Promoting Safe and Stable Families									
2016				-	-	-	42,827	40,582	2,245

*Major Federal Program Awards.

** Major State Program Awards.

**POLK COUNTY, WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2016**

Federal Grantor Agency/Pass-Through Agency/ Program Title and Year	Federal CFDA #	Pass-Through Entity	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Accrued (Deferred) Reimbursements 1/1/16	Prior Years Adjustments	Federal Expenditures	Receipts Grant Reimburse- ments	Accrued (Deferred) Reimbursements 12/31/16
Department of Health and Human Services (Continued)									
Temporary Assistance for Needy Families: (TANF Cluster)	93.558								
Basic Allocation:		WI DHS	CARS # 561						
2016				\$ -	\$ -	\$ -	\$ 84,033	\$ 82,378	\$ 1,655
Child Care Admin		WI DCF	CORE # 852						
2016				-	-	-	37,632	33,896	3,736
CW Kinship Care Program - Benefits:		WI DCF	CORE # 3377						
2016				-	-	-	88,882	71,847	17,035
2015				-	6,960	-	-	6,960	-
Total CW Kinship Care Program - Benefits:				-	6,960	-	88,882	78,807	17,035
CW Kinship Care Program - Assessments:		WI DCF	CORE # 3380						
2016				-	-	-	8,534	7,612	922
2015				-	544	-	-	544	-
Total CW Kinship Care Program - Assessments:				-	544	-	8,534	8,156	922
Total Temporary Assistance for Needy Families: (TANF Cluster)				-	7,504	-	219,081	203,237	23,349
Child Support Enforcement Program:	93.563 (*)	WI DHS	CORE # 7332, 7477, 7482, 7506						
2016				-	-	-	510,000	412,293	97,707
2015				-	136,994	-	-	136,994	-
Total Child Support Enforcement Program:				-	136,994	-	510,000	549,287	97,707
Low-Income Home Energy Assistance:	93.568	WI DOA	AD1599971.48						
Crisis Grants:									
10/1/15-9/30/16				-	-	-	9,054	2,402	6,652
10/1/15-9/30/16				-	4,469	-	19,971	24,440	-
10/1/14-9/30/15				-	(1,345)	1,345	-	-	-
Total Crisis Grants:				-	3,124	1,345	29,025	26,842	6,652
Operations:									
10/1/16-9/30/17				-	-	-	3,767	976	2,791
10/1/15-9/30/16				-	11,076	-	10,443	21,519	-
10/1/14-9/30/15				-	4,468	(4,468)	-	-	-
Total Operations:				-	15,544	(4,468)	14,210	22,495	2,791
Total Low-Income Home Energy Assistance:				-	18,668	(3,123)	43,235	49,337	9,443
Child Care and Development Fund: (CCDF Cluster)	93.596	WI DCF	CORE # 831, 852						
2016				-	-	-	50,904	46,337	4,567
2015				-	445	-	-	445	-
Total Child Care and Development Fund: (CCDF Cluster)				-	445	-	50,904	46,782	4,567
Chafee Education and Training Vouchers Program (ETV)	93.599								
Youth Independent Living:		WI DHS	CARS # 398, 3398						
2016				-	-	-	445	-	445
2015				-	(307)	-	307	-	-
Total Chafee Education and Training Vouchers Program (ETV)				-	(307)	-	752	-	445

*Major Federal Program Awards.

** Major State Program Awards.

**POLK COUNTY, WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2016**

Federal Grantor Agency/Pass-Through Agency/ Program Title and Year	Federal CFDA #	Pass-Through Entity	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Accrued (Deferred) Reimbursements 1/1/16	Prior Years Adjustments	Federal Expenditures	Receipts Grant Reimburse- ments	Accrued (Deferred) Reimbursements 12/31/16
Department of Health and Human Services (Continued)									
Child Welfare Services: Youth Aids Community: Non-CARS Reporting: 2015	93.645	WI DOA	CARS # RDOC	\$ -	\$ 1,815	\$ -	\$ -	\$ 1,815	\$ -
Juvenile Justice - AODA 2016	93.645	WI DCF	CORE # 3411	-	-	-	70	58	12
Youth Aids 2016	93.645	WI DCF	CORE # 3413	-	-	-	3,491	3,291	200
Foster Care-Title IV-E: Youth Aids Community: Non-CARS Reporting: 2015	93.658	WI DOA	CARS # RDOC	-	2,961	-	-	2,961	-
Base Allocation 2016		WI DCF	CORE # 3324, 3396, 3411, 3413, 3561, 3554, 3574, 3681	-	-	-	214,856	214,856	-
CW Foster Parent Competency Based Training 2016		WI DCF	CORE # 3396	-	-	-	1,524	52	1,471
Juvenile Justice - AODA 2016		WI DCF	CORE # 3411	-	-	-	125	105	21
Youth Aids 2016		WI DCF	CORE # 3413	-	-	-	6,260	5,931	329
CW CHIPS Legal Reporting Line 2016		WI DCF	CORE # 3554	-	-	-	3,171	2,484	687
CW TPR Adoption Services 2016		WI DCF	CORE # 3574	-	-	-	2,582	2,311	270
CW Children & Families Allocations 2016		WI DCF	CORE # 3681	-	-	-	16,977	16,977	-
Total Foster Care-Title IV-E:				-	2,961	-	245,495	245,677	2,778
Social Services Block Grant: Human Services Contract: Basic Allocation: 2016	93.667	WI DHS	CARS # 561	-	-	-	158,356	155,238	3,118
Aging & Disability Resource Center: 2015		WI DHS	CARS # 560100	-	1,171	-	-	1,171	-
Total Human Services Block Grant				-	1,171	-	158,356	156,409	3,118
Chafee Foster Care Independence Program: Youth Independent Living: 2016	93.674	WI DCF	CORE # 3360	-	-	-	19,954	16,628	3,326
2015				-	1,699	-	-	1,699	-
Total Chafee Foster Care Independence Program:				-	1,699	-	19,954	18,327	3,326
Children's Health Insurance Program Income Maintenance Contract: 2016	93.767	WI DHS / GRIM	FY 2016	-	-	-	30,495	21,143	9,352
2015				-	11,759	-	-	11,759	-
Total Children's Health Insurance Program				-	11,759	-	30,495	32,902	9,352

*Major Federal Program Awards.

** Major State Program Awards.

**POLK COUNTY, WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2016**

Federal Grantor Agency/Pass-Through Agency/ Program Title and Year	Federal CFDA #	Pass-Through Entity	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Accrued (Deferred) Reimbursements 1/1/16	Prior Years Adjustments	Federal Expenditures	Receipts Grant Reimburse- ments	Accrued (Deferred) Reimbursements 12/31/16
Department of Health and Human Services (Continued)									
Medical Assistance Program: (Medicaid Cluster)	93.778 (*) (**)								
ADRC Contract (Medicaid Cluster)	*	WI DHS	CARS # 560074, 560081, 560087, 560091	\$ -	\$ -	\$ -	\$ 352,177	\$ 222,822	\$ 129,355
2016				-	148,134	-	-	148,134	-
2015				-	148,134	-	352,177	370,956	129,355
Total ADRC Contract (Medicaid Cluster)				-	148,134	-	352,177	370,956	129,355
Elderly Benefit Specialists (Medicaid Cluster)	*	WI DHS	CARS # 560021	-	-	-	31,456	22,469	8,987
2016				-	8,324	-	-	8,324	-
2015				-	8,324	-	31,456	30,793	8,987
Total Elderly Benefit Specialists (Medicaid Cluster)				-	8,324	-	31,456	30,793	8,987
I & A OCI Replacement (Medicaid Cluster)	*	WI DHS	CARS #560029	-	-	-	5,571	5,571	-
2016				-	-	-	5,571	5,571	-
Human Services Contract**: (Medicaid Cluster)	*	WI DHS	CARS # 837, 846	-	7,356	-	-	7,356	-
2015				-	7,356	-	-	7,356	-
Wisconsin Medicaid Cost Reporting**: (Medicaid Cluster)	*	WI DHS	CARS # 684	-	-	-	245,676	245,676	-
2016				-	-	-	245,676	245,676	-
Consolidated Contract - MCH**: (Medicaid Cluster)	*	WI DHS	CARS # 159320	-	-	-	956	710	246
2016				-	454	-	-	454	-
2015				-	454	-	956	1,164	246
Total Consolidated Contract - MCH**: (Medicaid Cluster)				-	454	-	956	1,164	246
Income Maintenance Contract: (Medicaid Cluster)	*	WI DHS / GRIM	FY 2016	-	-	-	372,081	257,974	114,108
2016				-	12,112	100,000	-	112,112	-
2015				-	12,112	100,000	372,081	370,086	114,108
Total Income Maintenance Contract: (Medicaid Cluster)				-	12,112	100,000	372,081	370,086	114,108
Income Maintenance Outreach (Medicaid Cluster)	*	WI DHS	CARS # 75	-	-	-	6,812	6,812	-
2016				-	-	-	6,812	6,812	-
Wisconsin WINS (Medicaid Cluster)	*	WI DHS	CARS 181005	-	-	-	19,841	14,500	5,341
2016				-	-	-	19,841	14,500	5,341
Community Intervention LHD (Medicaid Cluster)	*	WI DHS	CARS 181012	-	-	-	119,194	119,194	-
2016				-	-	-	119,194	119,194	-
Case Management**: (Medicaid Cluster)	*	WI DHS	FY 2015	-	-	-	16,693	14,351	2,341
2016				-	1,574	590	-	2,164	-
2015				-	1,574	590	16,693	16,516	2,341
Total Case Management**: (Medicaid Cluster)				-	1,574	590	16,693	16,516	2,341

*Major Federal Program Awards.

** Major State Program Awards.

**POLK COUNTY, WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2016**

Federal Grantor Agency/Pass-Through Agency/ Program Title and Year	Federal CFDA #	Pass-Through Entity	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Accrued (Deferred) Reimbursements 1/1/16	Prior Years Adjustments	Federal Expenditures	Receipts Grant Reimburse- ments	Accrued (Deferred) Reimbursements 12/31/16
<u>Department of Health and Human Services (Continued)</u>									
CLTS (Medicaid Cluster) 2016	93.778 (A) (*) (**)	WI DHS	CARS # 881, 878, 883	\$ -	\$ -	\$ -	\$ 299,946	\$ 296,526	\$ 3,420
Total Medicaid Cluster				-	177,954	100,590	1,470,402	1,485,149	263,798
Block Grant for Community Health: Human Services Contract: 2016	93.958	WI DHS	CARS # 569	-	-	-	27,640	27,880	(240)
Block Grant - Prevention and Treatment: Human Services Contract: 2016	93.959	WI DHS	CARS # 570, 544	-	-	-	118,899	128,463	(9,564)
2015				-	1,855	-	-	1,855	-
Total Block Grant - Prevention and Treatment:				-	1,855	-	118,899	130,318	(9,564)
Preventive Health and Health Services Block Grant Consolidated Contracts PHHS 2016	93.991	WI DHS	CARS # 159220	-	-	-	6,829	6,829	-
2015				-	-	-	-	-	-
Total Preventive Health and Health Services Block Grant				-	-	-	6,829	6,829	-
Maternal and Child Health Services Block Grant to the States Consolidated Contracts - MCH: 2016	93.994	WI DHS	CARS # 159320	-	-	-	18,011	13,367	4,644
2015				-	6,217	-	-	6,217	-
Total Consolidated Contacts - MCH				-	6,217	-	18,011	19,584	4,644
Reproductive Health: 2016		WI DHS	CARS #159321	-	-	-	25,710	25,710	-
Total Maternal and Child Health Services Block Grant				-	6,217	-	43,721	45,294	4,644
Total Department of Health and Human Services				-	430,364	97,467	3,614,762	3,538,406	604,187
<u>Department of Homeland Security</u>									
Emergency Management Performance Grants: Emergency Government: 10/1/15-9/30/16	97.042	WI DMA	FY 2016	-	-	-	46,009	46,009	-
10/1/14-9/30/15				-	22,357	-	1,840	24,197	-
Total Department of Homeland Security				-	22,357	-	47,849	70,206	-
TOTAL FEDERAL AWARDS				\$ -	\$ 565,736	\$ 97,467	\$ 4,207,378	\$ 4,172,237	\$ 698,344

*Major Federal Program Awards.

** Major State Program Awards.

**POLK COUNTY, WISCONSIN
SCHEDULE OF STATE FINANCIAL ASSISTANCE
YEAR ENDED DECEMBER 31, 2016**

State Grantor Agency/ Program Title and Year	State I.D. Number	Pass-Through Entity	Pass-Through Entity Identifying Number	Accrued (Deferred) Reimbursements 1/1/2016	Prior Years Adjustments	Expenditures	Receipts Grant Reimburse- ments	Accrued (Deferred) Reimbursements 12/31/2016
<u>Department of Agriculture, Trade and Consumer Protection</u>								
Soil and Water Resource Management:								
Soil and Water Resource Management Program:								
Agricultural Clean Sweep:	115.04	WI DOA	FY 2016	\$ -	\$ -	\$ 18,485	\$ 18,485	\$ -
SWRM:	115.15	WI DOA	FY 2016	-	-	145,834	145,834	-
LWRM:	115.40	WI DOA	LWRD-15-165, LWRD-15-167, LWRD-16-170	116,051	-	28,235	116,051	28,235
Total Department of Agriculture, Trade and				116,051	-	192,554	280,370	28,235
<u>Department of Natural Resources</u>								
Boating Enforcement Aids:	370.550	WI DNR	FY 2016	-	-	31,327	12,915	18,412
All-Terrain Vehicle Enforcement Aids:	370.551	WI DNR	FY 2016	-	-	5,167	5,167	-
Snowmobile Enforcement Aids:	370.552	WI DNR	FY 2016	-	-	4,689	4,689	-
Wildlife Damage Claims and Abatement:	370.553	WI DNR	FY 2016	-	-	-	-	-
Wildlife Damage Program:				12,369	-	35,213	35,360	12,222
Resource Aids:								
County Conservation Aids:	370.563	WI DNR	FY 2016	-	-	2,393	2,393	-
County Forest Wildlife Habitat Improvement Program:	370.564	WI DNR	FY 2016	-	-	808	808	-
Resource Aids	370.566	WI DNR	FY 2016	-	-	22,120	22,120	-
County Forest Loans:	370.567	WI DNR	FY 2016	-	-	17,223	17,223	-
Urban and Community Forestry:	370.572	WI DNR	FY 2016	-	-	56,697	56,697	-
Snowmobile	370.575	WI DNR	S-4445	-	-	85,850	85,850	-
All-Terrain Vehicles:	370.577	WI DNR		-	-	-	-	-
Amery to Dresser Trail			S-ADLP2-1037	-	-	43,932	-	43,932
Cattail Trail Rehabilitation			ATV - 3356	(69,628)	-	130,326	60,698	-
Summer ATV			ATV - 3279	-	-	8,529	6,964	1,565
Winter Maintenance			ATV - 3118	-	-	1,155	1,155	-
UTV Maintenance			UTV - 16020	-	-	1,529	1,529	-
Lakes Management Grants:	370.663			-	-	-	-	-
Aquatic Invasive Species			AEPP-352-12, AEPP-476-16	35,973	-	17,161	48,470	4,664
Lotus Lake Carp Removal Assessment - Phase 1			LPL-1532-14	-	-	15,416	-	15,416
Loveless Lake Management			LPL-1546-14	-	-	6,558	6,558	-
Municipal and County Recycling Grants:	370.670	WI DNR	RU# 48000	-	-	151,750	151,750	-
Shoreline Grant	370.678	WI DNR	FY 2015	1,500	-	-	-	1,500
Total Department of Natural Resources				(19,786)	-	637,843	520,345	97,711
<u>Department of Transportation</u>								
Elderly and Handicapped County Aids:	395.101	WI DOT	FY 2016	-	-	-	-	-
Elderly and Handicapped Transportation:				-	-	114,011	114,011	-
<u>Department of Corrections</u>								
Community Intervention:	410.302	WI DOC	FY 2016	358	-	-	358	-
Community Youth and Family Aids:	410.313 (**)	WI DOC	FY 2016	195,902	-	-	195,902	-
Total Department of Corrections				196,260	-	-	196,260	-

**Major State Financial Assistance Program.

**POLK COUNTY, WISCONSIN
SCHEDULE OF STATE FINANCIAL ASSISTANCE (CONTINUED)
YEAR ENDED DECEMBER 31, 2016**

State Grantor Agency/ Program Title and Year	State I.D. Number	Pass-Through Entity	Pass-Through Entity Identifying Number	Accrued (Deferred) Reimbursements 1/1/2016	Prior Years Adjustments	Expenditures	Receipts Grant Reimburse- ments	Accrued (Deferred) Reimbursements 12/31/2016
Department of Health Services								
Fluoride Supplement:	435.151734	WI DHS	CARS# 151734	\$ 269	\$ -	\$ 2,163	\$ 974	\$ 1,458
Fluoride Mouthrinse:	435.151735	WI DHS	CARS# 151735	557	-	1,519	2,076	-
WIC Farmers Market:	435.15472	WI DHS	CARS# 154720	-	-	1,484	1,484	-
Consolidated Contract - CHHD LD:	435.15772	WI DHS	CARS# 157720	-	-	4,606	4,169	437
Consolidated Contract - MCH:	435.15932	WI DHS	CARS# 159320	453	-	956	1,163	246
RTACS	435.153311	WI DHS	CARS# 153311	-	-	41,712	39,841	1,871
WWWP- GPR CC	435.157010	WI DHS	CARS# 157010	-	-	49,477	29,986	19,491
Reproductive Health:	435.159321	WI DHS	CARS# 159321	-	-	19,827	19,827	-
IM Available Allocation State Share:	435.283 (**)	WI DHS	CARS# 283	-	-	191,722	191,722	-
IM Available Allocation Federal Share:	435.284 (**)	WI DHS	CARS# 284	-	-	3,836	2,660	1,176
Adult Protective System:	435.312	WI DHS	CARS# 312	302	-	22,106	26,296	(3,888)
Kinship Care Benefit	435.377	WI DHS	CARS# 377	-	-	91,063	82,660	8,403
Alzheimer's Family Support:	435.381	WI DHS	CARS# 381	(385)	-	4,226	5,689	(1,848)
CLTS Certified Mental Health Program:	435.517 (**)	WI DHS	CARS# 517	7,838	-	127,072	145,124	(10,214)
Nonresident:	435.531	WI DHS	CARS# 531	1,648	-	-	1,648	-
Birth-to-three Initiative:	435.550	WI DHS	CARS# 550	3,594	-	43,566	47,160	-
Basic County Allocation:	435.561 (**)	WI DHS	CARS# 561	-	-	956,371	937,539	18,832
IDP Emergency Funds:	435.567	WI DHS	CARS# 567	107,375	-	-	107,375	-
Ed Crisis Assessment	435.8108	WI DHS	CARS# 81080	-	-	10,355	10,355	-
CLTS PD OTH CWA ADMIN GPR	435.877 (**)	WI DHS	CARS# 877	-	-	14,161	12,271	1,890
CLTS MH AUT CWA ADMIN GPR	435.880 (**)	WI DHS	CARS# 880	-	-	2,672	2,418	254
CLTS MH AUT CWA ADMIN FED	435.881 (**)	WI DHS	CARS# 881	-	-	471	426	45
Community Services and MH Services:								
State/County Match:	435.681 (**)	WI DHS	CARS# 681	-	-	129,117	129,117	-
Elder Abuse Services:	435.560490	WI DHS	CARS# 560490	-	-	18,024	18,024	-
Aging & Disability Resource Center	435.560100	WI DHS	CARS# 560100	-	-	377,359	356,301	21,058
Children Long Term Support MH AUT CWA Admin	435.838 (**)	WI DHS	CARS# 838	990	-	-	990	-
Passed thru Greater Wisconsin Agency on Aging Resources, Inc. (GWAAR):		WI DHS						
Elderly Benefit Specialist Program:	435.560324	WI DHS	CARS# 560024	8,324	-	31,456	22,469	17,311
Elderly Benefit Specialist Program - Other:	435.560325	WI DHS	CARS# 560025	6,445	-	24,974	11,960	19,459
Benefit Specialist Program OCI Assistance Activities:	435.560327	WI DHS	CARS# 560030/560031	-	-	7,729	7,729	-
State Senior Community Services:	435.56033	WI DHS	CARS# 560330	-	-	13,907	13,907	-
III-C-1 Congregate Meal Program:	435.560350 (**)	WI DHS	CARS# 560350	15,439	-	94,372	74,498	35,313
III-C-2 Home Delivered Program:	435.560360 (**)	WI DHS	CARS# 560360	30,966	-	85,260	46,461	69,765
Alzheimer's Grant	435.560381	WI DHS	CARS# 560381	4,865	-	4,627	556	8,936
Total Department of Health Services				188,680	-	2,376,190	2,354,875	209,995

**Major State Financial Assistance Program.

**POLK COUNTY, WISCONSIN
SCHEDULE OF STATE FINANCIAL ASSISTANCE (CONTINUED)
YEAR ENDED DECEMBER 31, 2016**

State Grantor Agency/ Program Title and Year	State I.D. Number	Pass-Through Entity	Pass-Through Entity Identifying Number	Accrued (Deferred) Reimbursements 1/1/2016	Prior Years Adjustments	Expenditures	Receipts Grant Reimburse- ments	Accrued (Deferred) Reimbursements 12/31/2016
<u>Department of Children and Families</u>								
Basic County Allocation	437.3561 (**)	WI DCF	CORE ID# 3561	\$ -	\$ -	\$ 333,805.35	\$ 333,805.35	\$ -
Basic County Allocation	437.3681 (**)	WI DCF	CORE ID# 3935 & 3681	-	-	20,935	20,935	-
JJ Community Invention Program	437.3410	WI DCF	CORE ID# 3410	-	-	6,048	4,866	1,182
LL AODA	437.3411	WI DCF	CORE ID# 3411	-	-	7,849	6,540	1,308
JJ Youth Aids	437.3413	WI DCF	CORE ID#3413	-	-	391,514	369,070	22,444
CW Tribal High Cost	437.331	WI DCF	CORE ID# 3310	-	-	6,048	4,032	2,016
CS MSL Incentive (Even FFY pmts)	437.7332	WI DCF	CORE ID# 7332	-	-	81	61	20
Child Support Enforcement	437.7502	WI DCF	CORE ID# 7502	-	-	40,628	40,628	-
CS Medical Support GPR Earned	437.7606	WI DCF	CORE ID# 7606	-	-	1,033	1,033	-
Food Stamp Agency Incentives	437.9650	WI DCF	CORE ID# 965	-	-	3,359	3,056	303
AFDC Agency Incentives	437.9750	WI DCF	CORE ID# 975	-	-	46	46	-
Medicaid Agency Incentives	437.9800	WI DCF	CORE ID# 980	-	-	1,568	1,366	202
Total Department of Children and Families				-	-	812,914	785,439	27,475
<u>Department of Justice</u>								
DNA Sample Reimbursement:	455.221	WI DOJ	FY 2016	-	-	1,670	1,670	-
Law Enforcement Training:	455.231	WI DOJ	FY 2016	-	-	4,225	4,225	-
County Tribal Law Enforcement:	455.263	WI DOJ	FY 2016	-	-	15,706	15,706	-
Victim and Witness Assistance Program -	455.53200	WI DOJ	FY 2016	-	-	99,688	65,325	34,363
Total Department of Justice				-	-	121,289	86,926	34,363
<u>Department of Military Affairs</u>								
Emergency Planning Grant Program:	465.337							
LEPC Emergency Planning Grant:		WI DMA	FY 2016	4,665	-	9,310	13,975	-
LEPC Computer and Hazmat Equipment Grant:		WI DMA	FY 2016	-	-	1,585	1,585	-
Total Department of Military Affairs				4,665	-	10,895	15,560	-
<u>Department of Veteran Affairs</u>								
County Veterans Services Grant	485.001	WI DVA	FY 2016	-	-	10,556	4,929	5,627
Transportation Grant	485.001	WI DVA	FY 2016	5,074	-	5,877	10,951	-
Total Department of Veteran Affairs				5,074	-	16,433	15,880	5,627

**Major State Financial Assistance Program.

**POLK COUNTY, WISCONSIN
SCHEDULE OF STATE FINANCIAL ASSISTANCE (CONTINUED)
YEAR ENDED DECEMBER 31, 2016**

State Grantor Agency/ Program Title and Year	State I.D. Number	Pass-Through Entity	Pass-Through Entity Identifying Number	Accrued (Deferred) Reimbursements 1/1/2016	Prior Years Adjustments	Expenditures	Receipts Grant Reimburse- ments	Accrued (Deferred) Reimbursements 12/31/2016
<u>Department of Administration</u>								
Land Information Grants:								
Land Information Training:	505.118	WI DOA	EDUC-17-49	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -
Land Info Program Grant	505.118	WI DOA	AD169038	-	-	20,256	20,256	-
LIDAR WLIP	505.118	WI DOA	AD169101	-	-	50,000	50,000	-
WHEAP	505.371	WI DOA	AD1599971.48, AD1599972.48					
Public Benefits - Operations:								
10/1/15-9/30/16				(1,645)	-	11,127	9,482	-
10/1/16-9/30/17				-	-	6,594	1,613	4,982
Outreach:								
10/1/15-9/30/16				334	-	21,458	21,791	-
10/1/16-9/30/17				-	-	4,120	1,068	3,052
WX - Operations								
10/1/15-9/30/16				(1,577)	-	16,952	15,375	-
10/1/16-9/30/17				-	-	7,454	2,442	5,011
Total Department of Administration				<u>(2,888)</u>	<u>-</u>	<u>138,960</u>	<u>123,027</u>	<u>13,045</u>
Total State Financial Assistance				<u>\$ 488,056</u>	<u>\$ -</u>	<u>\$ 4,421,089</u>	<u>\$ 4,492,693</u>	<u>\$ 416,452</u>
<u>Claims Paid to Providers Via Third Party Administrator</u>								
Children's Long Term Support		(A) (**)				202,247		
TOTAL STATE FINANCIAL ASSISTANCE EXPENDITURES						<u>\$ 4,623,336</u>		

POLK COUNTY, WISCONSIN
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
DECEMBER 31, 2016

NOTE 1 REPORTING ENTITY

Polk County (the County) is governed by a board of supervisors consisting of fifteen elected members.

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

The basic financial statements of the County consist solely of the Primary Government. No other organizations were identified for inclusion in the financial reporting entity of the County.

NOTE 2 BASIS OF PRESENTATION

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

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

Receipts – Receipts recorded under the Grant Reimbursement category represent actual program funds received by the County during the year. Receipts recorded under the Local Share category represent the amounts of local funds used to finance the County's share of program expenditures.

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

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

NOTE 3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the 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. Polk County has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

**POLK COUNTY, WISCONSIN
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
DECEMBER 31, 2016**

NOTE 4 PASSED THROUGH TO SUBRECIPIENTS

During 2016, the County did not pass any federal awards through to subrecipients.

NOTE 5 CLAIMS PAID VIA THRID PARTY ADMINISTRATOR

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

NOTE 6 ADJUSTMENTS TO BEGINNING ACCRUED (DEFERRED) REIMBURSEMENT

Prior year adjustments included in the schedules of expenditures of federal awards and state financial assistance represent adjustments to the January 1, 2016 accrued (deferred) reimbursement balances of the individual programs based on subsequent funding of the programs in 2016 and/or adjustment of accruals resulting from prior year audit findings.



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

Honorable Members
of the Board of Supervisors
Polk County, Wisconsin

We have audited, in accordance with auditing standards generally accepted in the United States of America and standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Polk County, Wisconsin (County) as of and for the year ended December 31, 2016, 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 21, 2017.

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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis. 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as items 2016-001 and 2016-002, that we consider to be material weaknesses.

Honorable Members
of the Board of Supervisors
Polk County, Wisconsin

Compliance and Other Matters

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

Polk County's Response to Findings

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

Purpose of this Report

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



CliftonLarsonAllen LLP

Eau Claire, Wisconsin
June 21, 2017



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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND STATE PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE, AND REPORT ON THE SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE REQUIRED BY THE UNIFORM GUIDANCE AND STATE SINGLE AUDIT GUIDELINES

Honorable Members
of the Board of Supervisors
Polk County, Wisconsin

Report on Compliance for Each Major Federal and State Program

We have audited Polk County, Wisconsin's (County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2016. We have also audited the County's compliance with types of compliance requirements described in the *State Single Audit Guidelines*, issued by the Wisconsin Department of Administration that are applicable to each of its major state programs (including federal programs required to be tested as major state programs) for the same period. The County's major federal programs and major state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and 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 guidelines require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

Honorable Members
of the Board of Supervisors
Polk County, Wisconsin

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

Opinions 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 to each of its major federal and state programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended December 31, 2016.

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 program and to test and report on internal control over compliance in accordance with the Uniform Guidance and State Single Audit Guidelines, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

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

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

Honorable Members
of the Board of Supervisors
Polk County, Wisconsin

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance and Schedule of State Financial Assistance Required by State Single Audit Guidelines

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Polk County as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise Polk County's basic financial statements. We issued our report thereon dated June 21, 2017, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards and schedule of state financial assistance are presented for purposes of additional analysis as required by the Uniform Guidance and State Single Audit Guidelines, respectively, and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards and schedule of state financial assistance are fairly stated in all material respects in relation to the basic financial statements as a whole.



CliftonLarsonAllen LLP

Eau Claire, Wisconsin
June 21, 2017

**POLK COUNTY, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
DECEMBER 31, 2016**

PART I: SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued: Unmodified
 Internal control over financial reporting:
 • Material weakness(es) identified? X yes none reported
 • Significant deficiency(ies) identified? yes X none reported

Noncompliance material to financial statements noted? yes X none reported

Federal Awards

Internal control over major programs:
 • Material weakness(es) identified? yes X none reported
 • Significant deficiency(ies) identified? yes X 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)? yes X none reported

Identification of major Federal programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
93.778	Medicaid Cluster
93.563	Child Support Enforcement

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee? yes X no

**POLK COUNTY, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
DECEMBER 31, 2016**

PART II: FINDINGS RELATED TO THE FINANCIAL STATEMENTS:

FINDING: 2016-001 Material Audit Adjustments, Material Weakness

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

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

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

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

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

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

Views of Responsible Officials and Planned Corrective Actions: The County will continue to rely upon the audit firm to propose audit adjustments necessary to adjust accounts in accordance with GAAP. Management will review, approve, and accept responsibility for the entries prior to recording them in the finance system. The County Administrator is the official responsible for ensuring corrective action of the deficiency.

POLK COUNTY, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
DECEMBER 31, 2016

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

FINDING: 2016-002 Limited Segregation of Duties, Material Weakness

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

Condition: In certain County offices (i.e., Treasurer, Clerk, register of probate, lime fund, zoning and aging) the available staff precludes a proper separation of duties to assure adequate internal control.

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

Cause: The condition is due to limited staff available.

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

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

Views of Responsible Officials and Planned Corrective Actions: The County continues to work to achieve segregation of duties whenever cost effective. The County is pursuing staff training to address receipting controls. The Finance Director is the official responsible for ensuring corrective action of the deficiency.

**POLK COUNTY, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
DECEMBER 31, 2016**

PART III: FINDINGS RELATED TO MAJOR FEDERAL AWARD PROGRAMS:

None

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

None

PART V: FINDINGS RELATED TO STATE GENERAL REQUIREMENTS:

None