

POLK COUNTY, WISCONSIN
FEDERAL AND STATE SINGLE AUDIT REPORTS
YEAR ENDED DECEMBER 31, 2017

**POLK COUNTY, WISCONSIN
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YEAR ENDED DECEMBER 31, 2017**

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**POLK COUNTY, WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2017**

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 1/1/17	Prior Years Adjustments	Federal Expenditures	Receipts Grant Reimburse- ments	Accrued (Deferred) Reimbursements 12/31/17
<u>Department of Agriculture</u>									
Special Supplemental Food Program for Women, Infants and Children:	10.557	WI DHS	CARS #154710	\$ -	\$ 12,023	\$ -	\$ 179,295	\$ 161,281	\$ 30,037
WIC Peer Counseling:	10.557	WI DHS	CARS #154760	-	6,581	-	10,816	6,581	10,816
Total WIC				-	18,604	-	190,111	167,862	40,853
State Matching Grant for Food Stamp Program: Human Services Contract (SNAP Cluster)	10.561	WI DCF	CARS #154661	-	2,883	-	18,870	14,617	7,136
State Matching Grant for Food Stamp Program: (SNAP Cluster) Income Maintenance Contract (SNAP Cluster)	10.561	WI DHS / GRIM	FY 2017	-	71,425	-	376,934	279,075	169,284
Total SNAP Cluster				-	74,308	-	395,804	293,692	176,420
Total Department of Agriculture				-	92,912	-	585,915	461,554	217,273
<u>Department of Justice</u>									
NCHIP eReferral Implementation	16.738	WI DOJ	2014-NC-01-12323	\$ -	\$ -	\$ -	\$ 25,600	\$ 25,600	\$ -
<u>Department of Transportation</u>									
BOTS - Impaired Driver	20.616	WI DOT	FG-2017-POLK CO-03651 FG-2018-POLK CO-04098	\$ -	\$ -	\$ -	\$ 31,261	\$ 29,699	\$ 1,562
BOTS - Impaired Driver Total BOTS	20.616	City of St. Croix Falls	FG-2017-ST. CROI-04064	-	-	-	12,796	12,796	-
Total BOTS				-	-	-	44,057	42,495	1,562
Hazmat Training	20.703	WI DMA	2016-HMEP-FED-01-10799 2016-HMEP-01-10865 2016-HMEP-01-10800	-	-	-	1,149	1,149	-
Total Department of Transportation				-	-	-	45,206	43,644	1,562
<u>Environmental Protection Agency</u>									
Indoor Radon Program:	66.032	WI DHS	CARS # 150321	\$ -	\$ 1,245	\$ -	\$ 10,430	\$ 8,147	\$ 3,528
<u>Department of Energy</u>									
Lightening Project	81.041	WI DOA	AD149908	\$ -	\$ -	\$ -	\$ 10,992	\$ -	\$ 10,992
<u>Department of Education</u>									
Special Education - Grants for Infants and Families	84.181	WI DHS	CARS #550	\$ -	\$ -	\$ -	\$ 44,836	\$ 44,836	\$ -

* Major Federal Program Awards

** Major State Program Awards

See accompanying Notes to Schedules of Expenditures of Federal Awards and Statement Financial Assistance.

**POLK COUNTY, WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2017**

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 1/1/17	Prior Years Adjustments	Federal Expenditures	Receipts Grant Reimburse- ments	Accrued (Deferred) Reimbursements 12/31/17
Department of Health and Human Services									
Preventive Health - Title III-D:	93.043	WI DHS / GWAAR	CARS # 560510	\$ -	\$ 4,934	\$ -	\$ 5,864	\$ 5,775	\$ 5,023
Supportive Services - Title III B: (Aging Cluster)	93.044	WI DHS / GWAAR	CARS # 560340	-	48,527	-	74,458	91,898	31,087
Title III - Part C - Nutrition Services: (Aging Cluster)									
Congregate Nutrition - Title III C-1:	93.045	WI DHS / GWAAR	CARS # 560350	-	14,528	-	130,154	121,160	23,522
Home Delivered Nutrition - Title III C-2: (Aging Cluster)	93.045	WI DHS/GWAAR	CARS # 560360	-	2,666	-	69,440	42,513	29,593
NSIP III-C-1: (Aging Cluster)	93.053	WI DHS / GWAAR	CARS # 560422	-	91	-	39,518	91	39,518
Total Aging Cluster				-	70,746	-	319,434	261,437	128,743
Title III-E National Family Caregiver:	93.052	WI DHS / GWAAR	CARS # 560520	-	10,014	-	29,873	19,632	20,255
Bioterrorism Preparedness	93.069	WI DHS	CARS # 155050	-	-	-	4,273	1,125	3,148
Bioterrorism Focus A Planning:	93.074	WI DHS	CARS # 155015	-	48,089	-	122,016	160,066	10,039
Hospital Bio Preparedness Program	93.074	WI DHS	CARS # 155170	-	48,266	-	102,357	150,623	-
Public Health Emergency Preparedness Program - Ebola	93.074	WI DHS	CARS # 111111	-	-	-	2,670	2,670	-
HPP - Ebola	93.074	WI DHS	CARS # 155189	-	10,459	-	18,121	28,580	-
Total 93.074				-	106,814	-	245,164	341,939	10,039
Total Preparedness Programs				-	106,814	-	249,437	343,064	13,187
Childhood Immunization Grants:									
Consolidated Contract - Immunization:	93.268	WI DHS	CARS # 155020	-	1,435	-	12,476	7,374	6,537
Health Insurance Program	93.324	WI DHS / GWAAR	CARS # 560432	-	-	-	6,753	6,753	-
Promoting Safe and Stable Families:									
CW Promoting Safe and Stable Families	93.556	WI DCF	CORE # 3306	-	2,245	-	42,827	45,072	-
Temporary Assistance for Needy Families: (TANF Cluster)									
Basic Allocation:	93.558	WI DHS	CARS # 561	-	1,655	-	87,676	88,995	336
Child Care Admin	93.558	WI DCF	CORE # 852	-	3,736	-	27,544	31,280	-
CW Kinship Care Program - Benefits:	93.558	WI DCF	CORE # 3377	-	17,035	-	127,009	111,530	32,514
CW Kinship Care Program - Assessments:	93.558	WI DCF	CORE # 3380	-	922	-	7,610	6,983	1,549
Total Temporary Assistance for Needy Families: (TANF Cluster)				-	23,348	-	249,839	238,788	34,399

* Major Federal Program Awards

** Major State Program Awards

See accompanying Notes to Schedules of Expenditures of Federal Awards and Statement Financial Assistance.

**POLK COUNTY, WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2017**

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 1/1/17	Prior Years Adjustments	Federal Expenditures	Receipts Grant Reimburse- ments	Accrued (Deferred) Reimbursements 12/31/17
Department of Health and Human Services (Continued)									
Child Support Enforcement Program:	93.563 (*)	WI DHS	CORE # 7332, 7477, 7482, 7506	\$ -	\$ 97,707	\$ -	\$ 477,862	\$ 445,898	\$ 129,671
Low-Income Home Energy Assistance:	93.568	WI DOA	AD1599972.48, AD1599973.48						
Crisis Grants:				-	6,652	-	33,076	33,754	5,974
Operations:				-	2,791	-	30,499	25,709	7,581
Total Low-Income Home Energy Assistance:				-	9,443	-	63,575	59,463	13,555
Child Care and Development Fund: (CCDF Cluster)	93.596	WI DCF	CORE # 831, 852	-	4,567	-	36,675	34,376	6,866
Chafee Education and Training Vouchers Program (ETV)									
Youth Independent Living:	93.599	WI DHS	CARS # 398, 3398	-	445	-	-	445	-
Juvenile Justice - AODA	93.645	WI DCF	CORE # 3411	-	12	-	-	12	-
CW Children and Families Allocation	93.645	WI DCF	CORE # 3561	-	-	-	23,141	23,141	-
Youth Aids	93.645	WI DCF	CORE # 3413	-	200	-	3,303	3,503	-
Total Child Welfare Services:				-	212	-	26,444	26,656	-
Foster Care-Title IV-E:	93.658								
Base Allocation	93.658	WI DCF	CORE # 3581	-	-	-	259,704	259,704	-
CW Foster Parent Competency Based Training	93.658	WI DCF	CORE # 3396	-	1,471	-	236	1,657	50
Juvenile Justice - AODA	93.658	WI DCF	CORE # 3411	-	21	-	-	21	-
Youth Aids	93.658	WI DCF	CORE # 3413	-	329	-	5,923	6,252	-
CW CHIPS Legal Reporting Line	93.658	WI DCF	CORE # 3554	-	687	-	1,627	687	1,627
CW TPR Adoption Services	93.658	WI DCF	CORE # 3574	-	270	-	910	270	910
CW Children & Families Allocations	93.658	WI DCF	CORE # 3681	-	-	-	16,980	16,980	-
Total Foster Care-Title IV-E:				-	2,778	-	285,380	285,571	2,587
Social Services Block Grant:									
Human Services Contract:									
Basic Allocation:	93.667	WI DHS	CARS # 561	-	3,118	-	164,392	166,879	631
Total Human Services Block Grant				-	3,118	-	164,392	166,879	631
Chafee Foster Care Independence Program:	93.674								
Youth Independent Living:		WI DCF	CORE # 3360	-	3,326	-	-	3,326	-
Immun - Adult	93.733	WI DHS	CARS #155032	-	-	-	4,106	4,106	-
Consolidated Contracts - PHHS	93.758	WI DHS	CARS #159220	-	-	-	7,356	7,356	-
Children's Health Insurance Program	93.767	WI DHS / GRIM	FY 2017	-	9,352	-	49,960	36,875	22,437

* Major Federal Program Awards

** Major State Program Awards

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**POLK COUNTY, WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2017**

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 1/1/17	Prior Years Adjustments	Federal Expenditures	Receipts Grant Reimburse- ments	Accrued (Deferred) Reimbursements 12/31/17
Department of Health and Human Services (Continued)									
Medical Assistance Program: (Medicaid Cluster)									
ADRC Contract (Medicaid Cluster)	93.778 (*) (**)	WI DHS	CARS # 560071, 560074, 560081, 560087, 560091	\$ -	\$ 129,355	\$ -	\$ 413,245	\$ 368,022	\$ 174,578
Elderly Benefit Specialists (Medicaid Cluster)	93.778 (*)	WI DHS	CARS # 560021	-	8,987	-	30,178	28,461	10,704
I & A OCI Replacement (Medicaid Cluster)	93.778 (*)	WI DHS	CARS # 560029	-	-	-	3,739	3,739	-
Comprehensive Community Services	93.778 (*)	Chippewa County	FY 2017	-	-	-	174,054	134,246	39,808
Human Services Contract** (Medicaid Cluster)	93.778 (*)	WI DHS	CARS # 837, 846	-	-	-	-	-	-
Wisconsin Medicaid Cost Reporting** (Medicaid Cluster)	93.778 (*)	WI DHS	Contract 43070200, 43430200, 42218400, 32977700,	-	-	-	522,116	522,116	-
Consolidated Contract - MCH** (Medicaid Cluster)	93.778 (*)	WI DHS	CARS # 159320	-	246	-	813	741	318
Income Maintenance Contract (Medicaid Cluster)	93.778 (*)	WI DHS	FY 2017	-	114,108	-	513,872	397,196	230,784
Income Maintenance Outreach (Medicaid Cluster)	93.778 (*)	WI DHS	CARS # 75	-	-	-	14,310	14,310	-
Wisconsin WINS (Medicaid Cluster)	93.778 (*)	WI DHS	CARS # 181005	-	5,341	-	-	5,341	-
Case Management** (Medicaid Cluster)	93.778 (*)	WI DHS	FY 2017	-	2,341	-	41,908	39,135	5,114
CLTS (Medicaid Cluster)	93.778 (*) (**)	WI DHS	CARS # 881, 878, 883	-	3,420	-	188,043	187,174	4,289
Total Medicaid Cluster				-	263,798	-	1,902,278	1,700,481	465,595
Hospital Bio Preparedness Program	93.889	WI DHS	CARS # 155171	-	-	-	85,610	85,610	-
Block Grant for Community Health:									
Human Services Contract:	93.958	WI DHS	CARS # 569	-	(240)	-	17,404	8,146	9,018
Block Grant - Prevention and Treatment:									
Human Services Contract:	93.959	WI DHS	CARS # 570, 544	-	(9,564)	-	138,191	48,656	79,971
Total Block Grant - Prevention and Treatment:				-	(9,564)	-	138,191	48,656	79,971
Maternal and Child Health Services Block Grant to the States									
Consolidated Contracts - MCH:	93.994	WI DHS	CARS # 159320	-	4,644	-	15,281	13,942	5,983
Reproductive Health:	93.994	WI DHS	CARS #159321	-	-	-	25,710	25,710	-
Total Maternal and Child Health Services Block Grant				-	4,644	-	40,991	39,652	5,983
Total Department of Health and Human Services				-	604,188	-	4,210,863	3,875,616	939,435
Department of Homeland Security									
Emergency Food and Shelter Program	97.024	WI DMA	921400-004	\$ -	\$ -	\$ -	\$ 6,000	\$ 6,000	\$ -
Emergency Management Performance Grants	97.042	WI DMA	EMPG-WI-2016-C8348 EMPG-WI-2017-C8348	-	-	-	46,532	24,361	22,171
Total Department of Homeland Security				-	-	-	52,532	30,361	22,171
Total Federal Awards				\$ -	\$ 698,345	\$ -	\$ 4,986,374	\$ 4,489,758	\$ 1,194,961

* Major Federal Program Awards

** Major State Program Awards

See accompanying Notes to Schedules of Expenditures of Federal Awards and Statement Financial Assistance.

**POLK COUNTY, WISCONSIN
SCHEDULE OF STATE FINANCIAL ASSISTANCE
YEAR ENDED DECEMBER 31, 2017**

State Grantor Agency/ Program Title and Year	State I.D. Number	Pass-Through Entity	Pass-Through Entity Identifying Number	Accrued (Deferred) Reimbursements 1/1/2017	Prior Years Adjustments	Expenditures	Receipts Grant Reimburse- ments	Accrued (Deferred) Reimburse- ments 12/31/2017
<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 2017	\$ -	\$ -	\$ 15,630	\$ 15,630	\$ -
SWRM:	115.15	WI DOA	FY 2017	-	-	150,195	150,195	-
LWRM:	115.40	WI DOA	LWRD-16-170, LWRD-16-171, LWRD-16-172	28,235	-	16,058	28,235	16,058
Total Department of Agriculture, Trade and Consumer Protection				28,235	-	181,883	194,060	16,058
<u>Department of Commerce</u>								
Environmental Aids - Private Sewage System:	143.110	WI DOA	201848	\$ -	\$ -	\$ 19,921	\$ 19,921	\$ -
Private Sewage System Grants:								
<u>Department of Natural Resources</u>								
Boating Enforcement Aids:	370.55	WI DNR	FY 2017	\$ 18,412	\$ -	\$ 17,828	\$ 18,412	\$ 17,828
All-Terrain Vehicle Enforcement Aids:	370.551	WI DNR	FY 2017	-	-	7,656	7,656	-
Snowmobile Enforcement Aids:	370.552	WI DNR	FY 2017	-	-	7,454	7,454	-
Wildlife Damage Claims and Abatement:	370.553	WI DNR	FY 2017	12,222	-	43,000	48,726	6,496
Resource Aids:								
County Conservation Aids:	370.563	WI DNR	FY 2017	-	-	2,396	2,396	-
County Forest Wildlife Habitat Improvement Program:	370.564	WI DNR	FY 2017	-	-	805	805	-
Resource Aids	370.566	WI DNR	FY 2017	-	-	19,236	19,236	-
Urban and Community Forestry:	370.572	WI DNR	FY 2017	-	-	49,289	49,289	-
Snowmobile	370.575	WI DNR	S-4748, S-5048	-	-	42,925	94,435	(51,510)
All-Terrain Vehicles:								
Amery to Dresser Trail	370.577	WI DNR	S-ADLP2-1037	43,932	-	-	43,932	-
Beaver Brook	370.577	WI DNR	ATV - 3352, 3353, 3354, 3355	-	-	10,606	-	10,606
Cattail Trail Rehabilitation	370.577	WI DNR	ATV - 3356	-	-	67,865	-	67,865
Summer ATV	370.577	WI DNR	ATV - 3279	1,565	-	22,252	35,322	(11,505)
Winter Maintenance	370.577	WI DNR	ATV - 3648, 3668	-	-	2,429	5,094	(2,665)
Targeted Runoff Management Program	370.602	WI DNR	TMD-SC04-48000-15	-	-	3,665	3,665	-
Lakes Management Grants:								
Aquatic Invasive Species	370.663	WI DNR	AEPP-476-16	4,664	-	32,827	4,664	32,827
Lotus Lake Carp Removal Assessment - Phase 1	370.663	WI DNR	LPL-1532-14	15,416	-	-	15,416	-
Lotus Lake Carp Removal Assessment - Phase 2	370.663	WI DNR	LPL-1542-14.1	-	-	24,993	18,745	6,248
Municipal and County Recycling Grants:	370.670	WI DNR	RU# 48000	-	-	159,126	159,126	-
Shoreline Grant	370.678	WI DNR	FY 2017	1,500	(1,500)	5,000	5,000	-
Total Department of Natural Resources				97,711	(1,500)	519,352	539,373	76,190

* Major Federal Program Awards

** Major State Program Awards

See accompanying Notes to Schedules of Expenditures of Federal Awards and Statement Financial Assistance.

**POLK COUNTY, WISCONSIN
SCHEDULE OF STATE FINANCIAL ASSISTANCE (CONTINUED)
YEAR ENDED DECEMBER 31, 2017**

State Grantor Agency/ Program Title and Year	State I.D. Number	Pass-Through Entity	Pass-Through Entity Identifying Number	Accrued (Deferred) Reimbursements 1/1/2017	Prior Years Adjustments	Expenditures	Receipts Grant Reimburse- ments	Accrued (Deferred) Reimbursements 12/31/2017
Department of Transportation								
Elderly and Handicapped County Aids:								
Elderly and Handicapped Transportation:	395.101 (**)	WI DOT	FY 2017	\$ -	\$ -	\$ 115,297	\$ 115,297	\$ -
Department of Health Services								
Fluoride Supplement:	435.151734	WI DHS	CARS # 151734	1,458	-	2,163	1,624	1,997
Fluoride Mouthrinse:	435.151735	WI DHS	CARS # 151735	-	-	1,519	990	529
WIC Farmers Market:	435.15472	WI DHS	CARS # 154720	-	-	1,484	1,484	-
Consolidated Contract - CHHD LD:	435.15772	WI DHS	CARS # 157720	437	-	4,593	3,692	1,338
Consolidated Contract - MCH:	435.15932	WI DHS	CARS # 159320	246	-	811	740	317
RTACS	435.153311	WI DHS	CARS # 153311	1,871	-	42,866	37,976	6,761
WWWP- GPR CC	435.15701	WI DHS	CARS # 157010	19,491	-	57,310	54,838	21,963
Reproductive Health:	435.159321	WI DHS	CARS # 159321	-	-	19,827	19,827	-
TPCP-WIS-WINS	435.181005	WI DHS	CARS # 181005	-	-	19,856	15,904	3,952
TPCP-COM-INTRVN-LHD	435.181012	WI DHS	CARS # 181012	-	-	119,194	81,008	38,186
IM Available Allocation State Share:	435.283	WI DHS	CARS # 283	-	-	155,301	155,301	-
IM Available Allocation Federal Share:	435.284	WI DHS	CARS # 284	1,176	-	10,848	7,153	4,871
Adult Protective System:	435.312	WI DHS	CARS # 312	(3,888)	-	41,744	37,856	-
Kinship Care Benefit	435.377	WI DHS	CARS # 377	8,403	-	50,090	48,142	10,351
Alzheimer's Family Support:	435.381	WI DHS	CARS # 381	(1,848)	-	10,019	1,505	6,666
CLTS Certified Mental Health Program:	435.517	WI DHS	CARS # 517	(10,214)	-	147,500	86,255	51,031
BIW NON FEDERAL	435.506	WI DHS	CARS # 506	-	-	6,822	3,419	3,403
COORD SERVICES - CTY	435.515	WI DHS	CARS # 515	-	-	53,178	26,650	26,528
Nonresident:	435.531	WI DHS	CARS # 531	-	-	16,140	16,140	-
Birth-to-three Initiative:	435.55	WI DHS	CARS # 550	-	-	44,001	44,001	-
Basic County Allocation:	435.561 (**)	WI DHS	CARS # 561	18,832	-	939,178	954,406	3,604
Ed Crisis Assessment	435.8108	WI DHS	CARS # 81080	-	-	1,362	-	1,362
CLTS PD OTH CWA ADMIN GPR	435.877 (**)	WI DHS	CARS # 877	1,890	-	12,588	10,324	4,154
CLTS MH AUT CWA ADMIN GPR	435.880 (**)	WI DHS	CARS # 880	254	-	1,126	1,214	166
CLTS MH AUT CWA ADMIN FED	435.881 (**)	WI DHS	CARS # 881	45	-	-	45	-

* Major Federal Program Awards

** Major State Program Awards

See accompanying Notes to Schedules of Expenditures of Federal Awards and Statement Financial Assistance.

**POLK COUNTY, WISCONSIN
SCHEDULE OF STATE FINANCIAL ASSISTANCE (CONTINUED)
YEAR ENDED DECEMBER 31, 2017**

State Grantor Agency/ Program Title and Year	State I.D. Number	Pass-Through Entity	Pass-Through Entity Identifying Number	Accrued (Deferred) Reimbursements 1/1/2017	Prior Years Adjustments	Expenditures	Receipts Grant Reimburse- ments	Accrued (Deferred) Reimbursements 12/31/2017
Department of Health Services (Continued)								
Community Services and MH Services:								
State/County Match:	435.681 (**)	WI DHS	CARS # 681	\$ -	\$ -	\$ 129,117	\$ 129,117	\$ -
Elder Abuse Services:	435.56049	WI DHS	CARS # 560490	-	-	18,024	18,024	-
Aging & Disability Resource Center	435.560100 (**)	WI DHS	CARS # 560100	21,058	-	467,111	279,133	209,036
Passed thru Greater Wisconsin Agency on Aging Resources, Inc. (GWAAR):								
Elderly Benefit Specialist Program:	435.560324	GWAAR	CARS # 560024	17,311	(8,324)	30,178	28,461	10,704
Elderly Benefit Specialist Program - Other:	435.560325	GWAAR	CARS # 560025	19,459	(6,445)	26,252	26,924	12,342
Benefit Specialist Program OCI Assistance Activities:	435.560327	GWAAR	CARS # 560327 / 560030	-	-	7,729	7,729	-
State Senior Community Services:	435.56033	GWAAR	CARS # 560330	-	-	13,907	8,312	5,595
III-C-1 Congregate Meal Program:	435.560350	GWAAR	CARS # 560350	35,313	(15,439)	47,773	59,013	8,634
III-C-2 Home Delivered Program:	435.560360	GWAAR	CARS # 560360	69,765	(30,966)	7,630	43,177	3,252
Alzheimer's Grant	435.560381	GWAAR	CARS # 560381	8,936	(4,865)	2,768	6,839	-
Total Department of Health Services				209,995	(66,039)	2,510,009	2,217,223	436,742
Department of Children and Families								
Basic County Allocation	437.3561 (**)	WI DCF	CORE ID # 3561	\$ -	\$ -	\$ 265,516	\$ 265,516	\$ -
Basic County Allocation	437.3681 (**)	WI DCF	CORE ID # 3935 & 3681	-	-	26,558	26,558	-
JJ Community Invention Program	437.3410	WI DCF	CORE ID # 3410	1,182	-	8,520	6,489	3,213
LL AODA	437.3411	WI DCF	CORE ID # 3411	1,308	-	5,821	5,864	1,265
JJ Youth Aids	437.3413	WI DCF	CORE ID # 3413	22,444	-	370,429	392,873	-
CW Tribal High Cost	437.3310	WI DCF	CORE ID # 3310	2,016	-	-	2,016	-
CW WiSACWIS Annual Operation Maintenance Fee	437.3935	WI DCF	CORE ID # 3935	-	-	(5,619)	(5,619)	-
PDS Partnership Fees	437.3940	WI DCF	CORE ID # 3940	-	-	(1,955)	(1,955)	-
CS MSL Incentive (Even FFY pmts)	437.7332	WI DCF	CORE ID # 7332	20	-	69	55	34
Child Support Enforcement	437.7502	WI DCF	CORE ID # 7502	-	-	40,177	40,177	-
CS Medical Support GPR Earned	437.7606	WI DCF	CORE ID # 7606	-	-	660	660	-
Food Stamp Agency Incentives	437.965	WI DCF	CORE ID # 965	303	-	5,122	3,902	1,523
AFDC Agency Incentives	437.975	WI DCF	CORE ID # 975	-	-	432	432	-
Medicaid Agency Incentives	437.980	WI DCF	CORE ID # 980	202	-	11,768	11,385	585
Total Department of Children and Families				27,475	-	727,498	748,353	6,620

* Major Federal Program Awards

** Major State Program Awards

See accompanying Notes to Schedules of Expenditures of Federal Awards and Statement Financial Assistance.

**POLK COUNTY, WISCONSIN
SCHEDULE OF STATE FINANCIAL ASSISTANCE (CONTINUED)
YEAR ENDED DECEMBER 31, 2017**

State Grantor Agency/ Program Title and Year	State I.D. Number	Pass-Through Entity	Pass-Through Entity Identifying Number	Accrued (Deferred) Reimbursements 1/1/2017	Prior Years Adjustments	Expenditures	Receipts Grant Reimburse- ments	Accrued (Deferred) Reimbursements 12/31/2017
Department of Justice								
DNA Sample Reimbursement:	455.221	WI DOJ	FY 2017	\$ -	\$ -	\$ 2,040	\$ 2,040	\$ -
Law Enforcement Training:	455.231	WI DOJ	FY 2017	-	-	17,061	17,061	-
County Tribal Law Enforcement:	455.263	WI DOJ	FY 2017	-	-	15,706	15,706	-
TAD	455.271	WI DOJ	#11984	-	-	66,300	48,292	18,008
Victim and Witness Assistance Program -	455.532	WI DOJ	FY 2017	34,363	-	72,951	71,919	35,395
Total Department of Justice				<u>34,363</u>	<u>-</u>	<u>174,058</u>	<u>155,018</u>	<u>53,403</u>
Department of Military Affairs								
Emergency Planning Grant Program:								
LEPC Emergency Planning Grant:	465.337	WI DMA	FY 2017	-	-	8,953	4,477	4,476
LEPC Computer and Hazmat Equipment Grant:	465.337	WI DMA	FY 2017	-	-	415	415	-
Total Department of Military Affairs				<u>-</u>	<u>-</u>	<u>9,368</u>	<u>4,892</u>	<u>4,476</u>
Department of Veteran Affairs								
County Veterans Services Grant	485.001	WI DVA	FY 2017	5,627	-	4,373	10,000	-
Transportation Grant	485.001	WI DVA	FY 2017	-	-	4,756	4,756	-
Total Department of Veteran Affairs				<u>5,627</u>	<u>-</u>	<u>9,129</u>	<u>14,756</u>	<u>-</u>
Department of Administration								
Land Information Grants:								
Land Info Program Grant	505.118	WI DOA	AD179100	-	-	70,944	45,944	25,000
WHEAP	505.371	WI DOA	AD1599972.48, AD1599973.48	4,982	-	6,454	9,445	1,991
Public Benefits - Operations:				3,052	-	10,823	11,776	2,099
Outreach:				5,011	-	13,629	15,322	3,318
WX - Operations				<u>13,045</u>	<u>-</u>	<u>101,850</u>	<u>82,487</u>	<u>32,408</u>
Total Department of Administration								
Total State Financial Assistance				<u>\$ 416,451</u>	<u>\$ (67,539)</u>	4,368,365	<u>\$ 4,091,380</u>	<u>\$ 625,897</u>
Claims Paid to Providers Via Third Party Administrator								
Children's Long Term Support						123,442		
TOTAL STATE FINANCIAL ASSISTANCE EXPENDITURES						<u>\$ 4,491,807</u>		

* Major Federal Program Awards

** Major State Program Awards

See accompanying Notes to Schedules of Expenditures of Federal Awards and Statement Financial Assistance.

**POLK COUNTY, WISCONSIN
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
YEAR ENDED DECEMBER 31, 2017**

NOTE 1 REPORTING ENTITY

Polk County, Wisconsin (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.

**POLK COUNTY, WISCONSIN
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
YEAR ENDED DECEMBER 31, 2017**

NOTE 3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedules 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 schedules represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The County has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 4 PASSED THROUGH TO SUBRECIPIENTS

During 2017, the County did not pass any federal awards through to subrecipients.

NOTE 5 CLAIMS PAID VIA THIRD PARTY ADMINISTRATOR

Amounts shown as paid via third party administrator (TPA) are payments made by a TPA for County authorized services. The TPA makes payments directly to service providers, and receives reimbursement for these services directly from the Wisconsin Department of Health Services (DHS). The activity between the TPA and service providers is not recorded in the County's financial accounting system; however, DHS guidance dictates that these transactions are to be included in the schedules of expenditures of federal awards and state financial assistance.

NOTE 6 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, 2017 accrued (deferred) reimbursement balances of the individual programs based on subsequent funding of the programs in 2017 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 (the County) as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 22, 2018.

Internal Control over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or 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 2017-001 and 2017-002, 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 22, 2018



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 (the 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, 2017. 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, 2017.

Report on Internal Control over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal or state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major 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 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 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, Wisconsin as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated June 22, 2018, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying 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 22, 2018

**POLK COUNTY, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2017**

Section I – Summary of Auditors’ Results

Financial Statements

1. Type of auditors’ report issued: Unmodified
2. Internal control over financial reporting:
- Material weakness(es) identified? x yes no
 - Significant deficiency(ies) identified? yes x none reported
3. Noncompliance material to financial statements noted? yes x no

Federal Awards

1. Internal control over major federal programs:
- Material weakness(es) identified? yes x no
 - Significant deficiency(ies) identified? yes x none reported
2. Type of auditors’ report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? yes x no

Identification of Major Federal Programs

CFDA Number(s)

93.778
93.563

Name of Federal Program or Cluster

Medicaid Cluster
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)
YEAR ENDED DECEMBER 31, 2017**

Section I – Summary of Auditors’ Results (Continued)

State Financial Assistance

1. Internal control over state projects:

- Material weakness(es) identified? _____ yes x no
- Significant deficiency(ies) identified that are not considered to be material weakness(es)? _____ yes x none reported

2. Type of auditors’ report issued on compliance for state projects: Unmodified

3. Any audit findings disclosed that are required to be reported in accordance with state requirements? _____ yes x no

Identification of Major State Projects

CSFA Number(s)	Name of State Project
395.101	Elderly and Handicapped Transportation
435.517	Children Long Term Support Certified Mental Health
435.838	Children Long Term Support MH AUT CWA
435.877	Children Long Term Support PD OTH CWA
435.880	Children Long Term Support MH AUT CWA
435.881	Children Long Term Support MH AUT CWA
435.561	Basic County Allocation
437.3561	Basic County Allocation
435.560100	Aging & Disability Resource Center

Federal Programs Tested as Major State Programs:

93.778	Medical Assistance – ADRC Contract
93.778	Medical Assistance – Children Long Term Support

Dollar threshold used to distinguish between Type A and Type B state projects: \$ 250,000

Auditee qualified as low-risk auditee? _____ yes x no

**POLK COUNTY, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2017**

Section II – Financial Statement Findings

2017-001 Material Audit Adjustments, Material Weakness

Type of Finding: Material Weakness in Internal Control over Financial Reporting

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

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

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.

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

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

Repeat finding: This finding is a repeat of the 2016 audit finding, 2016-001.

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)
YEAR ENDED DECEMBER 31, 2017**

Section II – Financial Statement Findings (Continued)

2017-002 Limited Segregation of Duties, Material Weakness

Type of Finding: Material Weakness in Internal Control over Financial Reporting

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.

Criteria or specific requirement: 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.

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.

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.

Cause: The condition is due to limited staff available.

Repeat Finding: This finding is a repeat of the 2016 audit finding, 2016-002.

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)
YEAR ENDED DECEMBER 31, 2017**

Section III – Findings and Questioned Costs – Major Federal Programs

Our audit did not disclose any matters required to be reported in accordance with 2 CFR 200.516(a).

Section IV – Findings and Questioned Costs – State Financial Assistance Programs

None

Section V – Findings and Questioned Costs – State General Requirements

None