

# **Sauk County**

Report on Federal and State Awards

December 31, 2023

# Sauk County

---

Table of Contents  
December 31, 2023

	<u>Page</u>
<b>Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i></b>	1
<b>Report on Compliance for Each Major Federal and Major State Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal and State Awards Required by the Uniform Guidance and the <i>State Single Audit Guidelines</i></b>	3
Schedule of Expenditures of Federal and State Awards	6
Notes to Schedule of Expenditures of Federal and State Awards	12
Schedule of Findings and Questioned Costs	14

**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***

Independent Auditors' Report

To the County Board of Supervisors of  
Sauk County

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Sauk County (the County), as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated July 31, 2024.

**Report on Internal Control Over Financial Reporting**

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

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2023-001, that we consider to be a material weakness.

## **Report on Compliance and Other Matters**

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

### **The County's Response to Finding**

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

### **Purpose of This Report**

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

*Baker Tilly US, LLP*

Madison, Wisconsin  
July 31, 2024

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

Independent Auditors' Report

To the County Board of Supervisors of  
Sauk County

**Report on Compliance for Each Major Federal and Major State Program**

***Opinion on Each Major Federal and Major State Program***

We have audited Sauk County's (the County) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the *State Single Audit Guidelines* (the *Guidelines*) that could have a direct and material effect on each of the County's major federal and major state programs for the year ended December 31, 2023. The County's major federal and major state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal and major state programs for the year ended December 31, 2023.

***Basis for Opinion on Each Major Federal and Major State Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and the *Guidelines*. Our responsibilities under those standards, the Uniform Guidance, and the *Guidelines* are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

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

## ***Responsibilities of Management for Compliance***

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

## ***Auditors' Responsibilities for the Audit of Compliance***

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

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

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

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

## **Report on Internal Control Over Compliance**

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated July 31, 2024, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by the Uniform Guidance and the *Guidelines* and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal and state awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

*Baker Tilly US, LLP*

Madison, Wisconsin  
September 26, 2024

**Sauk County**

Schedule of Expenditures of Federal and State Awards  
 Year Ended December 31, 2023

Grantor Agency / Program Title	Federal AL Number	Pass-Through Agency	Pass-Through Agency or Grant ID	Expenditures	Payments to Subrecipients
<b>Federal Programs</b>					
<b>U. S. Department of Agriculture</b>					
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	DHS	56-30	\$ 354,186	\$ -
SNAP Cluster					
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	DHS	56-40	33,974	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	Dane County	83020	19,224	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	Dane County	83020	233,947	-
Total SNAP Cluster				287,145	-
USDA Cooperative Agreement	10.902	Direct	NA	2,686	-
Total U.S. Department of Agriculture				644,017	-
<b>U.S. Department of Justice</b>					
State Criminal Alien Assistance Program	16.606	DOJ	15PBJA-23-RR-06025-SCAA	37,891	-
Bullet Proof Vest Partnership Program	16.607	DOJ	FY2022	9,091	-
Public Safety Partnership and Community Policing Grant	16.710	DOJ	NA	1,257	-
Comprehensive Opioid, Stimulant, and Other Substances Use Program	16.838	DOJ	NA	138,441	-
Total U.S. Department of Justice				186,680	-
<b>U.S. Department of Transportation</b>					
Formula Grants for Rural Areas	20.509	DOT	NA	115,998	-
Highway Safety Cluster					
State and Community Highway Safety	20.600	DOT	05487	33,270	-
State and Community Highway Safety	20.600	DOT	05510	37,286	-
State and Community Highway Safety	20.600	DOT	05697	11,342	-
State and Community Highway Safety	20.600	DOT	05796	65,965	-
Total Highway Safety Cluster				147,863	-
Total U.S. Department of Transportation				263,861	-
<b>U.S. Department of Treasury</b>					
Federal Drug Forfeitures	21.016	NA	WI0570000	26,101	-
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	Direct	20-1982-0-1-806	353,579	-
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	Direct	20-1982-0-1-806	399	-
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	Direct	20-1982-0-1-806	69,464	-
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	Direct	20-1982-0-1-806	721,125	-
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	Direct	20-1982-0-1-806	421,700	-
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	Direct	20-1982-0-1-806	755,344	-
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	Direct	20-1982-0-1-806	1,132,118	-
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	Direct	20-1982-0-1-806	84,732	-
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	MCW	SLFRP0135	4,021	-
Subtotal				3,542,482	-
Total U.S. Department of Treasury				3,568,583	-

See notes to schedule of expenditures of federal and state awards



**Sauk County**

Schedule of Expenditures of Federal and State Awards  
Year Ended December 31, 2023

Grantor Agency / Program Title	Federal AL Number	Pass-Through Agency	Pass-Through Agency or Grant ID	Expenditures	Payments to Subrecipients
<b>U.S. Environmental Protection Agency</b>					
State Indoor Radon Grants	66.032	DHS	56-30	\$ 2,998	\$ -
Drinking Water State Revolving Fund Cluster					
State Indoor Radon Grants	66.444	DHS	56-30	6,000	-
Total Drinking Water State Revolving Fund Cluster				6,000	-
Total U.S. Environmental Protection Agency				8,998	-
<b>U.S. Department of Education</b>					
Special Education-Grants for Infants and Families	84.181	DHS	56-10	67,111	-
Total U.S. Department of Education				67,111	-
<b>U.S. Election Assistance Commission</b>					
HAVA Election Security Grants	90.404	Direct	EAC-ELSEC18WI	6,124	-
Total U.S. Election Assistance Commission				6,124	-
<b>U. S. Department of Health and Human Services</b>					
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043	GWAAR	NA	7,104	-
Aging Cluster					
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	DHS	NA	33,215	-
COVID-19 Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	DHS	NA	3,556	-
Subtotal				36,771	-
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	DHS	NA	144,757	-
Total Aging Cluster				181,528	-
National Family Caregiver Support, Title III, Part E	93.052	DHS	NA	17,887	-
COVID-19 National Family Caregiver Support, Title III, Part E	93.052	DHS	NA	(661)	-
Subtotal				17,226	-
Public Health Emergency Preparedness	93.069	DHS	56-30	55,338	-
Environmental Public Health and Emergency Response	93.070	DHS	56-30	10,000	-
Medicare Enrollment Assistance Program	93.071	DHS	56-30	3,025	-
Guardianship Assistance	93.090	DCF	SPARC 2023	30,413	-
Injury Prevention and Control Research and State and Community Based Programs	93.136	DHS	2020-PD-01-15769	194,714	-
Immunization Cooperative Agreements	93.268	DHS	56-30	17,802	-
COVID-19 Immunization Cooperative Agreements	93.268	DHS	56-30	80,285	-
Subtotal				98,087	-

See notes to schedule of expenditures of federal and state awards

**Sauk County**

Schedule of Expenditures of Federal and State Awards  
 Year Ended December 31, 2023

Grantor Agency / Program Title	Federal AL Number	Pass-Through Agency	Pass-Through Agency or Grant ID	Expenditures	Payments to Subrecipients
Drug-Free Communities Support Program Grants	93.276	DHS	NU17CE010110	\$ 91,607	\$ -
Epidemiology and Laboratory Capacity for Inevctious Diseases (ELC)	93.323	DHS	56-30	13,268	-
State Health Insurance Assistance Program	93.324	DHS	NA	4,864	-
Public Health Emergency Response	93.354	DHS	NA	22,100	-
Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	93.391	DHS	56-30	26,164	-
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	93.421	DHS	56-30	25,000	-
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	93.421	NACCHO	5NU38OT000306-05-00	26,000	-
Subtotal				<u>51,000</u>	<u>-</u>
Promoting Safe and Stable Families	93.556	DCF	SPARC 2023	42,827	-
Temporary Assistance for Needy Families	93.558	DCF	SPARC 2023	12,682	-
Child Support Services	93.563	DCF	SPARC 2023	822,673	-
CCDF Cluster					
Child Care and Development Block Grant	93.575	DCF	SPARC 2023	145,882	-
Total CCDF Cluster				<u>145,882</u>	<u>-</u>
Stephanie Tubbs Jones Child Welfare Services Program	93.645	DCF	SPARC 2023	34,775	-
Foster Care - Title IV-E	93.658	DCF	SPARC 2023	672,115	-
Adoption Assistance	93.659	DCF	SPARC 2023	18,070	-
Social Services Block Grant	93.667	DHS	056-210	303,874	-
Social Services Block Grant	93.667	DCF	SPARC 2023	78,817	-
Subtotal				<u>382,691</u>	<u>-</u>
COVID-19 Elder Abuse Prevention Interventions Program	93.747	DHS	56-40	6,412	-
Children's Health Insurance Program	93.767	Dane County	83020	18,654	-
Medicaid Cluster					
Medical Assistance Program	93.778	DHS	56-30	668,473	-
Medical Assistance Program	93.778	DHS	56-10	1,348,877	-
Medical Assistance Program	93.778	Dane County	83020	300,844	-
Medical Assistance Program	93.778	DHS	56-10	731,109	-
Total Medicaid Cluster				<u>3,049,303</u>	<u>-</u>
Opioid STR	93.788	DHS	56-30	70,822	-
AWY State Opioid Response (SOR) Prevention Grant	93.788	SAMHSA	TI-22005	17,000	-
Subtotal				<u>87,822</u>	<u>-</u>
Maternal, Infant, and Early Childhood Home Visiting Cluster					
Maternal, Infant and Early Childhood Home Visiting Grant Program	93.870	Adams County	18-3004	483,269	-
Total Maternal, Infant, and Early Childhood Home Visiting Cluste				<u>483,269</u>	<u>-</u>

See notes to schedule of expenditures of federal and state awards

**Sauk County**

Schedule of Expenditures of Federal and State Awards  
 Year Ended December 31, 2023

Grantor Agency / Program Title	Federal AL Number	Pass-Through Agency	Pass-Through Agency or Grant ID	Expenditures	Payments to Subrecipients
Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality I	93.912	DHS	GA142910	\$ 205,246	\$ -
Block Grants for Community Mental Health Services	93.958	DHS	56-10	84,402	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	DHS	56-10	138,205	-
Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF)	93.991	DHS	56-10	8,181	-
Maternal and Child Health Services Block Grant to the States	93.994	DHS	56-10	25,546	-
Total U.S. Department of Health and Human Services				<u>7,045,193</u>	<u>-</u>
<b>U.S. Department of Homeland Security</b>					
Emergency Management Hazard Mitigation Grant Planning	97.039	DMA	NA	9,000	-
Emergency Management Performance Grants	97.042	DMA	NA	74,332	-
Total U.S. Department of Homeland Security				<u>83,332</u>	<u>-</u>
Total federal programs				<u>\$ 11,873,899</u>	<u>\$ -</u>

See notes to schedule of expenditures of federal and state awards

**Sauk County**

Schedule of Expenditures of Federal and State Awards  
Year Ended December 31, 2023

Grantor Agency / Program Title	State ID Number	Pass- Through Agency	Pass- Through Agency or Grant ID	Expenditures
<b>State Programs</b>				
<b>Wisconsin Department of Agriculture, Trade and Consumer Protection</b>				
Clean Sweep Grant	115.040	NA	NA	\$ 480
County Staff and Support	115.150	NA	NA	182,261
Land and Water Resource Management	115.400	NA	NA	78,031
Total Wisconsin Department of Agriculture, Trade, and Consumer Protection				260,772
<b>Wisconsin Department of Natural Resources</b>				
Recreational Aids - Snowmobile Trail and Area	370.485	NA	NA	44,080
Boating Enforcement/Municipal Water Safety	370.550	NA	NA	9,890
Wildlife Damage Abatements	370.553	NA	NA	17,761
County Conservation	370.563	NA	NA	995
Snowmobile Trail Aids	370.574	NA	S-5706	29,191
All-Terrain Vehicle Trails	370.576/577	NA	ATV-4314/4537/4499	25,684
Off-Highway Motorcycle Trail Grant	370.952	NA	ATV-43258,4327	532
Total Wisconsin Department of Natural Resources				128,133
<b>Wisconsin Department of Transportation</b>				
Elderly and Handicapped County Aids	395.168	NA	NA	174,748
Total Wisconsin Department of Transportation				174,748
<b>Wisconsin Department of Health Services</b>				
IMAA State Share	435.000283	Dane County	83020	555,166
IMAA Federal Share	435.000284	Dane County	83020	1,721
APS-Adult Protective Svcs	435.000312	NA	NA	46,440
Children's COP	435.000377	NA	NA	50,025
Alzheimers Family Support	435.000381	NA	NA	28,917
Coordinated Services-Cty	435.000515	NA	NA	50,988
Community Mental Health	435.000516	NA	NA	197,413
Birth To Three Initiative	435.000550	NA	NA	73,878
Basic County Allocation	435.000561	NA	NA	1,139,021
State/County Match	435.000681	NA	NA	158,483
CLTS Waiver Cwa Admin Gpr	435.000877	NA	NA	143,503
WIC Farmers Market	435.154720	NA	NA	3,887
Comm Disease Ctrl & Prev	435.155800	NA	NA	5,330
Cons Contracts CHHD LD	435.157720	NA	NA	7,270
ILSP	435.512000	NA	NA	56,185
R&B RSUD OP Settlement	435.533178	NA	NA	12,784
ADRC Base GPR Reimb	435.560100	NA	NA	440,038
ADRC EBS GPR Reimb	435.560320	NA	NA	28,215
ADRC SPAP EBS	435.560328	NA	NA	7,825
Senior Community Svcs Prog	435.560330	GWAAR	NA	7,587
Title 3C1 Cong Meal Prog	435.560355	GWAAR	NA	66,879
Title 3C-2 Home Meals	435.560360	GWAAR	NA	3,882
Medical Assistance CLTS WAIVER - Non-Federal	435.871000	NA	NA	694,876
CLTS GRANDFATHER ADMN GPR	435.882000	NA	56-10	(10,261)
Elder Abuse Service	435.560490	NA	56-40	20,680
Total Wisconsin Department of Health Services				3,790,732

See notes to schedule of expenditures of federal and state awards

**Sauk County**

Schedule of Expenditures of Federal and State Awards  
Year Ended December 31, 2023

Grantor Agency / Program Title	State ID Number	Pass- Through Agency	Pass- Through Agency or Grant ID	Expenditures
<b>Wisconsin Department of Children and Families</b>				
Food Stamp Agency Incentives	437.0965	NA	NA	\$ 274
AFDC Agency Incentives	437.0975	NA	NA	110
CW Kinship Care Program - Benefits	437.3377B	NA	NA	139,312
CW Kinship Care Program - Assessment	437.3380B	NA	NA	10,200
JJ Community Intervention Program	437.3410	NA	SPARC 2023	19,057
JJ Youth Aids	437.3413	NA	SPARC 2023	580,766
DSP Subsidized Guardianship	437.3456	NA	SPARC 2023	56,481
CW Children and Families Allocation	437.3561	NA	SPARC 2023	456,692
CW Children & Families Allocations	437.3681	NA	SPARC 2023	36,589
Out-of-Home Care Placements for Sex Trafficked Youth	437.3720	NA	NA	2,846
CS State GPR/PR Funding Allocation	437.7502	NA	SPARC 2023	112,423
CS Medical Support GPR Earned	437.7606	NA	SPARC 2023	2,639
Total Wisconsin Department of Children and Families				<u>1,417,389</u>
<b>Wisconsin Department of Justice</b>				
Tribal and Local Law Enforcement	455.227	NA	NA	82,335
Treatment Alternatives and Diversion Grant	455.271	NA	NA	154,416
Tribal Law Enforcement	455.277	NA	NA	22,670
Victim and Witness Assistance Program	455.532	NA	NA	76,741
Total Wisconsin Department of Justice				<u>336,162</u>
<b>Wisconsin Department of Veteran Affairs</b>				
County Veterans Service Officer	485.001	NA	NA	12,650
County Veterans WDVA CVSO ARPA	485.267	NA	NA	17,528
Total Wisconsin Department of Veteran Affairs				<u>30,178</u>
<b>Wisconsin Department of Administration</b>				
Land Information Board Grants	505.173	NA	NA	71,000
Total Wisconsin Department of Administration				<u>71,000</u>
Total state programs				<u>\$ 6,209,114</u>

See notes to schedule of expenditures of federal and state awards

# Sauk County

Notes to Schedule of Expenditures of Federal and State Awards  
December 31, 2023

---

## 1. Basis of Presentation

The accompanying schedule of expenditures of federal and state awards (the Schedule) includes the federal and state award activity of Sauk County, Wisconsin under programs of the federal and state government for the year ended December 31, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the *State Single Audit Guidelines*. Because the Schedule presents only a selected portion of the operations of Sauk County, it is not intended to and does not present the financial position, changes in net position or cash flows of County.

## 2. Summary of Significant Accounting Policies

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

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

## 3. GEARS/SPARC Report Dates

The Schedule of Expenditures of Federal and State Awards includes adjustments through the following Grant Enrollment, Application, and Reporting System (GEARS) reports dated July 18, 2024, and System for Payments and Reports of Contracts (SPARC) reports for December 2023.

## 4. Indirect Cost Rate

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

## Sauk County

---

Notes to Schedule of Expenditures of Federal and State Awards  
December 31, 2023

### 5. Pass-Through Agencies

Sauk County received federal awards from the following pass-through agencies:

<b>DHS</b>	Wisconsin Department of Health Services
<b>DOT</b>	Wisconsin Department of Transportation
<b>DCF</b>	Wisconsin Department of Children and Families
<b>DOJ</b>	Wisconsin Department of Justice
<b>DMA</b>	Wisconsin Department of Military Affairs
<b>Dane County</b>	Dane County, Wisconsin
<b>Adams County</b>	Adams County, Wisconsin
<b>GWAAR</b>	Greater Wisconsin Agency on Aging Resources
<b>MCW</b>	Medical College of Wisconsin
<b>NACCHO</b>	National Association of County and City Health Officials
<b>SAMHSA</b>	Substance Abuse and Mental Health Services Administration

# Sauk County

Schedule of Findings and Questioned Costs  
Year Ended December 31, 2023

## Section I - Summary of Auditors' Results

### Financial Statements

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

Internal control over financial reporting:

Material weakness(es) identified?  X  yes      no

Significant deficiency(ies) identified?      yes  X  no

Noncompliance material to financial statements noted?      yes  X  no

### Federal and State Awards

	<b>Federal Programs</b>	<b>State Programs</b>
Internal control over major programs:		
Material weakness(es) identified?	<u>    </u> yes <u> X </u> no	<u>    </u> yes <u> X </u> no
Significant deficiencies identified that are not considered to be material weakness(es)?	<u>    </u> yes <u> X </u> none reported	<u>    </u> yes <u> X </u> none reported
Type of auditor's report issued on compliance for major programs:	Unmodified	
Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a) of the Uniform Guidance or the <i>State Single Audit Guidelines</i> ?	<u>    </u> yes <u> X </u> no	<u>    </u> yes <u> X </u> no
Auditee qualified as low-risk auditee?	<u>    </u> yes <u> X </u> no	<u>    </u> yes <u> X </u> no
Dollar threshold used to distinguish between type A and type B programs:	\$750,000	\$250,000
Identification of major federal programs:		

<b>Assistance Listing Numbers</b>	<b>Name of Federal Program or Cluster</b>
21.027 93.778	COVID-19 - Coronavirus State and Local Fiscal Recovery Funds Medicaid Cluster - Medical Assistance Program

Identification of major state programs:

<b>State Numbers</b>	<b>Name of State Program</b>
435.560100 435.561/681 and 437.3561/3681 435.283	Aging and Disability Resource Center Grants Basic County Allocation  Income Maintenance Administration Services State Share



## Sauk County

Schedule of Findings and Questioned Costs  
Year Ended December 31, 2023

---

### Section II - Financial Statement Findings Required to Be Reported in Accordance With Government Auditing Standards

#### Finding 2023-001 - Material Weakness - Financial Statement Close Process

*Criteria:* Auditing Standards AU-C 265 requires auditors to communicate circumstances that were evaluated to be significant deficiencies or material weaknesses in the County's structure of internal control.

*Condition:* Material adjustments were made to the financial statements prepared by the County.

*Cause:* The County does not currently have processes and controls in place to identify and correct all misstatements in the financial records, or the annual financial statements or the schedule of expenditures of federal and state awards.

*Effect:* The County's interim financial records and annual financial statements may contain material misstatements prior to the audit.

*Recommendation:* The County should consider implementing additional internal control procedures to ensure the accuracy of its financial records and the annual financial statements.

*Management Response:* The County acknowledges material adjustments were made to the financial statements prepared by the County. Additional reviews, approvals and a year-end check list has been implemented to decrease the risk of material misstatements prior to the audit.

### Section III - Federal and State Awards Findings and Questioned Costs

No findings were reported.

