

Ozaukee County, Wisconsin
FEDERAL AND STATE AWARDS REPORT

December 31, 2018

FEDERAL AND STATE AWARDS

Ozaukee County, Wisconsin

DECEMBER 31, 2018

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FEDERAL AND STATE AWARDS

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

To the County Board
Ozaukee County, Wisconsin

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND STATE PROGRAM

We have audited Ozaukee County, Wisconsin's ("the County's") compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* and the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration that could have a direct and material effect on each of the County's major federal and state programs for the year ended December 31, 2018. The County's major federal and state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

MANAGEMENT'S RESPONSIBILITY

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

AUDITORS' RESPONSIBILITY

Our responsibility is to express an opinion on compliance for each of the County's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration. Those standards, Uniform Guidance and the *State Single Audit Guidelines* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

OPINION ON EACH MAJOR FEDERAL AND STATE PROGRAM

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended December 31, 2018.

REPORT ON INTERNAL CONTROL OVER COMPLIANCE

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal or state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program and to test and report on internal control over compliance in accordance with the Uniform Guidance and the *State Single Audit Guidelines*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

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

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

REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND THE SCHEDULE OF EXPENDITURES OF STATE AWARDS REQUIRED BY THE UNIFORM GUIDANCE AND THE STATE SINGLE AUDIT GUIDELINES

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated June 19, 2019, 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 expenditures of state awards are presented for purposes of additional analysis as required by the Uniform Guidance and the *State Single Audit Guidelines* 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 expenditures of federal awards and schedule of expenditures of state awards are fairly stated in all material respects in relation to the basic financial statements as a whole.



CliftonLarsonAllen LLP

Sheboygan, Wisconsin
September 5, 2019, except for the Schedules of
Expenditures of Federal and State Awards
as to which the date is June 19, 2019.

Ozaukee County, Wisconsin

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2018

Grantor Agency/Federal Program Title	CFDA Number	Pass-Through Agency	Pass-Through Entity Identifying Number	(Accrued) Deferred Revenue 1/1/18	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/18	Total Expenditures	Subrecipient Payment
U.S. DEPARTMENT OF AGRICULTURE								
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	WI Department of Health Services	154710	\$ (54,274)	\$ 244,098	\$ 88,861	\$ 278,685	\$ -
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	WI Department of Health Services	154760	-	9,298	3,742	13,040	-
Total Special Supplemental Nutrition Program for Women, Infant, and Children				(54,274)	253,396	92,603	291,725	-
SNAP Cluster								
State Administrative Matching Grants for Food Stamp Program	10.561	Fond du Lac County	61	-	4,167	-	4,167	-
State Administrative Matching Grants for Food Stamp Program	10.561	Fond du Lac County	284	(87,484)	263,101	102,005	277,622	-
Total SNAP Cluster				(87,484)	267,268	102,005	281,789	-
Soil and Water Conservation	10.902	Direct Program	N/A	-	-	13,327	13,327	-
Urban and Community Forest Program	10.675	Direct Program	N/A	(30,665)	30,665	69,335	69,335	-
Urban and Community Forest Program	10.675	Direct Program	N/A	-	-	17,243	17,243	-
Urban and Community Forest Program	10.675	Direct Program	N/A	-	-	33,319	33,319	-
Urban and Community Forest Program	10.675	Direct Program	N/A	-	-	9,600	9,600	-
Total Urban and Community Forest Program				(30,665)	30,665	129,497	129,497	-
Total U.S. Department of Agriculture				(172,423)	551,329	337,432	716,338	-
U.S. DEPARTMENT OF COMMERCE								
Habitat Conservation	11.463	WI Department of Administration	FNA14NMF4630286	(7,185)	10,152	4,115	7,082	-
U.S. DEPARTMENT OF INTERIOR								
Great Lakes Restoration	15.662	Direct Program	N/A	(2,000)	2,000	-	-	-
Great Lakes Restoration	15.662	Direct Program	N/A	(2,114)	2,114	-	-	-
Great Lakes Restoration	15.662	Direct Program	N/A	-	-	172,300	172,300	-
Great Lakes Restoration	15.662	Direct Program	N/A	-	-	20,547	20,547	-
Great Lakes Restoration	15.662	Direct Program	N/A	-	-	4,463	4,463	-
Great Lakes Restoration	15.662	Direct Program	N/A	-	16,197	-	16,197	-
Total Great Lakes Restoration				(4,114)	20,311	197,310	213,507	-
U.S. DEPARTMENT OF JUSTICE								
Bulletproof Vest Partnership Grant	16.607	Direct Program	N/A	-	1,704	-	1,704	-
Equitable Sharing Program	16.922	Direct Program	N/A	-	307,158	(259,755)	47,403	-
Total U.S. Department of Justice				-	308,862	(259,755)	49,107	-

Ozaukee County, Wisconsin

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2018

Grantor Agency/Federal Program Title	CFDA Number	Pass-Through Agency	Pass-Through Entity Identifying Number	(Accrued) Deferred Revenue 1/1/18	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/18	Total Expenditures	Subrecipient Payment
U.S. DEPARTMENT OF TRANSPORTATION								
Federal Transit Cluster								
Federal Transit Capital Improvements Grant	20.507	WI Department of Transportation	WI-2016-009-01-000	(40,747)	126,405	3,035	88,693	-
Federal Transit Capital Improvements Grant	20.507	WI Department of Transportation	WI-90-X768-00	(122,878)	188,910	-	66,032	-
Federal Transit Capital Improvements Grant	20.507	WI Department of Transportation	WI-2017-034-00	(570,521)	570,521	40,818	40,818	-
Federal Transit Capital Improvements Grant	20.507	WI Department of Transportation	WI-2018-022-000	-	397,683	213,470	611,153	-
Federal Transit Capital Improvements Grant	20.507	WI Department of Transportation	WI-34-0010-00	(22,538)	22,538	-	-	-
Bus and Bus Facilities Formula Program	20.526	WI Department of Transportation	WI-2016-009-00	(125,364)	125,364	38,065	38,065	-
Bus and Bus Facilities Formula Program	20.526	WI Department of Transportation		(882,048)	1,431,421	295,388	844,761	-
Total Federal Transit Cluster								
Highway Safety Cluster								
State and Community Highway Safety - BOTS Enforcement	20.600	WI Department of Transportation	FG-2018-OZAUKEE-04414	-	4,000	-	4,000	-
Child Safety and Child Booster Seats Incentive Grants	20.613	WI Department of Transportation	3950957-25-34	-	4,562	-	4,562	-
Total Highway Safety Cluster								
Total U.S. Department of Transportation				(882,048)	1,439,983	295,388	853,323	-
ENVIRONMENTAL PROTECTION AGENCY								
State Indoor Radon Grants	66.032	WI Department of Health Services	150321	-	1,066	7,895	8,961	-
Great Lakes Program	66.469	Direct Program	N/A	-	49,000	-	49,000	-
Great Lakes Program	66.469	Direct Program	N/A	(147,695)	182,601	11,555	46,461	-
Beach Monitoring and Notification Program	66.472	WI Department of Health Services	37004-V17-C520-WT0160-08	-	-	16,000	16,000	-
Total Environmental Protection Agency				(147,695)	232,667	35,450	120,422	-
U.S. DEPARTMENT OF EDUCATION								
Special Education - Grants for Infants and Families	84.181	WI Department of Health Services	550	-	97,074	-	97,074	-
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES								
Special Programs for the Aging Title III, Part D Disease Prevention and Health Promotion Services	93.043	Greater Wisconsin Agency on Aging Resources	560510	-	2,395	1,255	3,650	-
Aging Cluster								
Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers	93.044	Greater Wisconsin Agency on Aging Resources	560340	(21,989)	65,317	29,626	72,954	-
Special Programs for the Aging Title III, Part C Nutrition Services	93.045	Greater Wisconsin Agency on Aging Resources	560350	(28,304)	73,937	40,790	86,423	-
Special Programs for the Aging Title III, Part C Nutrition Services	93.045	Greater Wisconsin Agency on Aging Resources	560360	(3,457)	46,651	22,819	66,013	-
Total Special Programs for the Aging Title III, Part C Nutrition Services				(31,761)	120,588	63,609	152,436	-
Nutrition Services Incentive Program	93.053	Greater Wisconsin Agency on Aging Resources	560422	-	33,002	9,683	42,685	-
Total Aging Cluster				(53,750)	218,907	102,918	268,075	-
National Family Caregiver Support, Title III, Part E	93.052	Greater Wisconsin Agency on Aging Resources	560520	(10,390)	28,711	11,505	29,826	-
Public Health Emergency Preparedness	93.069	WI Department Of Health Services	155015	-	127,849	-	127,849	-
Public Health Emergency Preparedness	93.069	WI Department Of Health Services	155050	-	9,172	-	9,172	-
Public Health Emergency Preparedness	93.069	WI Department Of Health Services	155190	-	40,914	-	40,914	-
Total Public Health Emergency Preparedness				-	177,935	-	177,935	-
Medicare Enrollment Assistance Program	93.071	Greater Wisconsin Agency on Aging Resources	560620	(1,338)	5,360	1,476	5,498	-
Public Health Emergency Preparedness Aligned Cooperative Agreements	93.074	WI Department of Children and Families	155190	(19,218)	19,218	-	-	-
Public Health Emergency Preparedness Aligned Cooperative Agreements	93.074	WI Department of Children and Families	155015	(33,280)	33,280	-	-	-
Total Public Health Emergency Preparedness Aligned Cooperative Agreements				(52,498)	52,498	-	-	-
State Health Assistance Program	93.324	Greater Wisconsin Agency on Aging Resources	560432	(3,075)	6,150	-	3,075	-
PPHF Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by Prevention and Public Health Funds	93.539	WI Department of Health Services	155020	-	20,739	13,154	33,893	-
Promoting Safe and Stable Families	93.556	WI Department of Children and Families	3306	(5,380)	57,725	-	52,345	-

Ozaukee County, Wisconsin

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2018

Grantor Agency/Federal Program Title	CFDA Number	Pass-Through Agency	Pass-Through Entity Identifying Number	(Accrued) Deferred Revenue 1/1/18	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/18	Total Expenditures	Subrecipient Payment
TANF Cluster								
Temporary Assistance for Needy Families	93.558	WI Department of Children and Families	3380	(1,309)	1,309	-	-	-
Temporary Assistance for Needy Families	93.558	WI Department of Children and Families	3377	(13,688)	13,688	-	-	-
Temporary Assistance for Needy Families	93.558	WI Department of Health Services	561	(1)	119,247	-	119,246	-
Total TANF Cluster				(14,998)	134,244	-	119,246	-
CCDF Cluster								
Child Care and Development Block Grant	93.575	WI Department of Children and Families	831	-	4,470	889	5,359	-
Child Care and Development Block Grant	93.575	WI Department of Children and Families	840	-	5,885	-	5,885	-
Child Care and Development Block Grant	93.575	WI Department of Children and Families	852	-	98,095	17,667	115,762	-
Total Child Care and Development Block Grant and CCDF Cluster				-	108,450	18,556	127,006	-
Child Support Enforcement (Title IV-D)	93.563	WI Department of Children and Families	7477	(105,072)	345,654	114,143	354,725	-
Child Support Enforcement (Title IV-D)	93.563	WI Department of Children and Families	7482	331	(2,068)	(493)	(2,230)	-
Child Support Enforcement (Title IV-D)	93.563	WI Department of Children and Families	7506	(59)	426	64	431	-
Child Support Enforcement (Title IV-D)	93.563	WI Department of Children and Families	7558	(59)	59	-	-	-
Child Support Enforcement (Title IV-D)	93.563	WI Department of Children and Families	7615	(59)	59	-	-	-
Child Support Enforcement (Title IV-D)	93.563	WI Department of Children and Families	7616	-	85,360	-	85,360	-
Child Support Enforcement (Title IV-D)	93.563	WI Department of Children and Families	7903	-	(1,386)	-	(1,386)	-
Total Child Support Enforcement (Title IV-D)				(104,918)	428,104	113,714	436,900	-
Low Income Home Energy Assistance	93.568	WI Department of Administration	AD1599974.45	-	63,930	3,712	67,642	67,642
Low Income Home Energy Assistance	93.568	WI Department of Administration	AD1599971.45	(4,110)	4,110	-	-	-
Total Low Income Home Energy Assistance				(4,110)	68,040	3,712	67,642	67,642
Grants to States for Access and Visitation Programs	93.597	WI Department of Children and Families	7332	-	10,816	958	11,774	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	WI Department of Children and Families	3681	-	2,782	-	2,782	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	WI Department of Children and Families	3561	-	35,070	-	35,070	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	WI Department of Children and Families	3413	(1,237)	6,652	427	5,842	-
Total Stephanie Tubbs Jones Child Welfare Services Program				(1,237)	44,504	427	43,694	-
Foster Care (Title IV-E)	93.658	WI Department of Children and Families	3681	-	31,216	-	31,216	-
Foster Care (Title IV-E)	93.658	WI Department of Children and Families	3561	-	393,580	-	393,580	-
Foster Care (Title IV-E)	93.658	WI Department of Children and Families	3413	(2,218)	11,927	765	10,474	-
Total Foster Care (Title IV-E)				(2,218)	436,723	765	435,270	-
Social Services Block Grant	93.667	WI Department of Health Services	561	(2)	222,704	-	222,702	-
State and Local Health Actions to Prevent Obesity, Diabetes, Heart Disease and Stroke	93.757	WI Department of Health Services	U58DP004828	-	12,000	-	12,000	-
Preventive Health and Health Services Block Grant	93.758	WI Department of Health Services	159220	-	19,880	-	19,880	-
Preventive Health and Health Services Block Grant	93.758	WI Department of Health Services	159800	-	52	-	52	-
Total Preventive Health and Health Services Block Grant				-	19,932	-	19,932	-
Children's Health Insurance Program	93.767	Fond du Lac County	284	(11,595)	34,212	13,137	35,754	-

Ozaukee County, Wisconsin

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2018

Grantor Agency/Federal Program Title	CFDA Number	Pass-Through Agency	Pass-Through Entity Identifying Number	(Accrued) Deferred Revenue 1/1/18	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/18	Total Expenditures	Subrecipient Payment
Medicaid Cluster								
Medical Assistance Program	93.778	Fond du Lac County	62	-	4,167	-	4,167	-
Medical Assistance Program	93.778	Fond du Lac County	284	(119,266)	342,986	129,945	353,665	-
Medical Assistance Program	93.778	WI Department of Health Services	878	-	15,226	-	15,226	-
Medical Assistance Program	93.778	WI Department of Health Services	881	-	10,488	-	10,488	-
Medical Assistance Program	93.778	WI Department of Health Services	159322	-	-	2,615	2,615	-
Medical Assistance Program	93.778	WI Department of Health Services	560021	-	7,612	927	8,539	-
Medical Assistance Program	93.778	WI Department of Health Services	560071	(8,239)	29,631	5,587	26,979	-
Medical Assistance Program	93.778	WI Department of Health Services	560081	(12,355)	59,291	15,981	62,917	-
Medical Assistance Program	93.778	WI Department of Health Services	560087	(48,070)	221,910	73,429	247,269	-
Medical Assistance Program	93.778	WI Department of Health Services	560091	(3,205)	13,087	-	9,882	-
Medical Assistance Program	93.778	WI Department of Health Services	560097	-	48,394	32,159	80,553	-
Medical Assistance Program	93.778	WI Department of Health Services	560155	(5,846)	5,846	-	-	-
Medical Assistance Program	93.778	WI Department of Health Services	WIMCR	-	479,771	-	479,771	-
Medical Assistance Program	93.778	WI Department of Health Services	CLTS TPA	-	537,275	-	537,275	-
Total Medicaid Cluster				<u>(196,981)</u>	<u>1,775,684</u>	<u>260,643</u>	<u>1,839,346</u>	-
Cancer Prevention and Control Programs	93.898	WI Department of Health Services	157120	-	2,913	-	2,913	-
Block Grants for Community Mental Health Services	93.958	WI Department of Health Services	569	(7,758)	25,616	12,058	29,916	-
Block Grants for Community Mental Health Services	93.958	WI Department of Health Services	515	(2,370)	9,011	2,214	8,855	8,855
Total Block Grants for Community Mental Health Services				<u>(10,128)</u>	<u>34,627</u>	<u>14,272</u>	<u>38,771</u>	<u>8,855</u>
Block Grants for Prevention and Treatment of Substance Abuse	93.959	WI Department of Health Services	570	-	85,354	-	85,354	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	WI Department of Health Services	515	-	1,100	367	1,467	-
Total Block Grants for Prevention and Treatment of Substance Abuse				<u>-</u>	<u>86,454</u>	<u>367</u>	<u>86,821</u>	-
Maternal and Child Health Services Block Grant to the States	93.994	WI Department of Children and Families	159322	-	-	5	5	-
Maternal and Child Health Services Block Grant to the States	93.994	WI Department of Children and Families	159320	-	35,632	8,300	43,932	-
Total Maternal and Child Health Service Block Grant to the States				<u>-</u>	<u>35,632</u>	<u>8,305</u>	<u>43,937</u>	-
Total U.S. Department of Health and Human Services				<u>(472,618)</u>	<u>4,025,459</u>	<u>565,164</u>	<u>4,118,005</u>	<u>76,497</u>
U.S. DEPARTMENT OF HOMELAND SECURITY								
FEMA Grant-Hazard Mitigation Grant	97.039	WI Department of Military Affairs	PDMC-PJ-05-WI-2016-010	(116,378)	116,378	-	-	-
Emergency Management Performance Grant FFY2017	97.042	WI Department of Military Affairs	EMPG-WI-2017-C8345	(26,301)	26,301	-	-	-
Emergency Management Performance Grant FFY2018	97.042	WI Department of Military Affairs	EMPG-WI-2018-C8345	-	29,375	26,273	55,648	-
Total Emergency Management Performance Grants				<u>(26,301)</u>	<u>55,676</u>	<u>26,273</u>	<u>55,648</u>	-
Total U.S. Department of Homeland Security				<u>(142,679)</u>	<u>172,054</u>	<u>26,273</u>	<u>55,648</u>	-
TOTAL FEDERAL AWARDS				<u>\$ (1,828,762)</u>	<u>\$ 6,857,891</u>	<u>\$ 1,201,377</u>	<u>\$ 6,230,506</u>	<u>\$ 76,497</u>

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

Ozaukee County, Wisconsin

SCHEDULE OF EXPENDITURES OF STATE AWARDS FOR THE YEAR ENDED DECEMBER 31, 2018

Grantor Agency/State Program Title	State I.D. Number	Pass-Through Agency	Grant Award / Pass-Through Entity Identifying Number	(Accrued) Deferred Revenue 1/1/18	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/18	Total Expenditures	Subrecipient Payment
DEPARTMENT OF AGRICULTURE, TRADE AND CONSUMER PROTECTION								
Clean Sweep Program 2017	115.04	Direct Program	N/A	\$ (12,638)	\$ 12,638	\$ -	\$ -	\$ -
Clean Sweep Program 2018	115.04	Direct Program	N/A	-	12,970	2,527	15,497	-
County Staff and Support 1/1/17-12/31/17	115.15	Direct Program	N/A	(147,874)	147,874	-	-	-
County Staff and Support 1/1/18-12/31/18	115.15	Direct Program	N/A	-	139,664	-	139,664	-
LWRM Plan Implementation Projects 1/1/17-12/31/17	115.40	Direct Program	N/A	(153,148)	153,148	-	-	-
LWRM Plan Implementation Projects 1/1/18-12/31/18	115.40	Direct Program	N/A	-	48,220	52,131	100,351	-
Total Department of Agriculture, Trade and Consumer Protection				(313,660)	514,514	54,658	255,512	-
DEPARTMENT OF NATURAL RESOURCES								
Citizen Based Monitoring Grant	370.163	Direct Program	N/A	-	5,000	-	5,000	-
Lake Sturgeon Habitat Assessment in the Milwaukee River	370.419	Direct Program	RP30818	-	-	1,088	1,088	-
Wildlife Damage Abatement and Claims	370.553	Direct Program	N/A	-	-	12,675	12,675	-
Wildlife Damage Abatement and Claims	370.553	Direct Program	N/A	(12,139)	12,139	-	-	-
Total Wildlife Damage Abatement and Claims				(12,139)	12,139	12,675	12,675	-
County Conservation Aids	370.563	Direct Program	CC-W6018	-	-	2,889	2,889	-
County Conservation Aids	370.563	Direct Program	CC-W6016	-	2,187	-	2,187	-
Total County Conservation Aids				-	2,187	2,889	5,076	-
Recreational Aids - Snowmobile Trail and Area Aid 2017-2018	370.574	Direct Program	S4767	-	10,430	-	10,430	-
Recreational Aids - Snowmobile Trail and Area Aid 2018-2019	370.574	Direct Program	S5076	-	16,515	-	16,515	-
Recreational Aids- Snowmobile Trail Aids 2018 Mole Creek Bridge Rehab	370.575	Direct Program	S5076	10,500	-	(10,500)	-	-
Total Recreational Aids - Snowmobile Trail and Area Aid				10,500	26,945	(10,500)	26,945	-
Urban Forestry Grant	370.587	Direct Program	18UF1324	-	-	25,000	25,000	-
Targeted Runoff Management - Hamm Barnyard Project	370.602	Direct Program	N/A	(150,000)	150,000	-	-	-
Municipal Flood Control- Edgewater Drive	370.658	Town of Grafton	MFC-46008-16	(115,338)	115,338	-	-	-
WDNR- Urban NPS & Stormwater Management	370.658	Direct Program	USP-MI02-45000-15	(74,810)	74,810	-	-	-
WDNR River Protection Planning WQ Monitoring	370.674	Direct Program	RP29016	-	2,500	-	2,500	-
River Protection Grants	370.675	Direct Program	RP30017	-	-	2,500	2,500	-
River Planning - Habitat & Impediment Inventory Grant #RP-262-15	370.675	Direct Program	RP-262-15	-	2,500	-	2,500	-
Mineral Springs Creek - Park Street Fish Passage Restoration	370.675	Direct Program	RM-058-15	(50,000)	50,000	-	-	-
Mole Creek Enhancement - Phase II	370.675	Direct Program	RM-063-16	-	-	50,000	50,000	-
Lake Sturgeon Habitat Assessment in Ozaukee County	370.675	Direct Program	RP30818	-	7,500	(5,951)	1,549	-
Water Quality Sampling - LMR and Mole Creek	370.675	Direct Program	RP31018	-	7,500	(5,394)	2,106	-
Total Department of Natural Resources				(391,787)	456,419	72,307	136,939	-
DEPARTMENT OF TRANSPORTATION								
Elderly and Handicapped Transportation Aids	395.101	Direct Program	N/A	-	205,606	-	205,606	-
Transit Operating Aids	395.104	Direct Program	N/A	(432,117)	1,574,381	106,135	1,248,399	-
Total Department of Transportation				(432,117)	1,779,987	106,135	1,454,005	-

Ozaukee County, Wisconsin

SCHEDULE OF EXPENDITURES OF STATE AWARDS FOR THE YEAR ENDED DECEMBER 31, 2018

Grantor Agency/State Program Title	State I.D. Number	Pass-Through Agency	Grant Award / Pass-Through Entity Identifying Number	(Accrued) Deferred Revenue 1/1/18	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/18	Total Expenditures	Subrecipient Payment
DEPARTMENT OF CORRECTIONS								
Alternative Treatment Project	410.271	Direct Program	2017-TD-04-11957	(33,063)	33,063	-	-	-
Alternative Treatment Project	410.271	Direct Program	2018-TD-04-12696	-	89,374	36,553	125,927	125,927
Total Department of Corrections				(33,063)	122,437	36,553	125,927	125,927
DEPARTMENT OF HEALTH SERVICES								
IMAA State Share	435.283	Fond du Lac County	283	(2,335)	161,511	55,904	215,080	-
IMAA Federal Share	435.284	Fond du Lac County	284	(2,518)	2,518	-	-	-
Adult Protective Services	435.312	Direct Program	312	-	52,330	-	52,330	-
Children's COP	435.377	Direct Program	377	(24,368)	49,024	28,415	53,071	-
Enhanced IM Funding	435.468	Fond du Lac County	283/284	-	87,837	-	87,837	-
Coordinated Services - County	435.515	Direct Program	515	(18,477)	55,736	12,420	49,679	49,679
Community Mental Health	435.516	Direct Program	516	-	43,530	-	43,530	-
IMD Reblancing Init	435.518	Direct Program	519	-	50,900	-	50,900	-
Birth To Three Initiative	435.550	Direct Program	550	-	95,268	-	95,268	-
Basic County Allocation	435.561	Direct Program	561	(9)	1,283,427	-	1,283,418	-
FPI Non-Fed	435.600	Fond du Lac County	60	-	8,334	-	8,334	-
State/County Match	435.681	Direct Program	681	-	178,744	-	178,744	-
CLTS Waiver GPR	435.871	Direct Program	N/A	-	192,462	-	192,462	-
CLTS Grandfather GPR	435.874	Direct Program	N/A	-	112,504	-	112,504	-
CLTS Other - County Administrative Costs, State Share	435.877	Direct Program	877	-	15,226	-	15,226	-
CLTS - Autism - county Administrative Costs, State Share	435.880	Direct Program	880	-	10,488	-	10,488	-
WIC Farmers Market	435.154720	Direct Program	154720	-	3,393	-	3,393	-
Comm Disease Cntl & Prev	435.155800	Direct Program	155800	-	12,248	-	12,248	-
WWWP GPR CC	435.157010	Direct Program	157010	-	55,925	-	55,925	-
State Funded Lead Poisoning Prevention	435.157720	Direct Program	157720	-	5,254	4,261	9,515	-
Cons Contracts MCH	435.159322	Direct Program	159322	-	-	2,615	2,615	-
I&A EBS Ben Spec GPR	435.560024	Greater Wisconsin Agency on Aging Resources	560024	(13,450)	21,062	927	8,539	-
ADRC Money Follows the Person - Nursing Home Relocation	435.560065	Direct Program	560065	-	826	-	826	-
Aging Disability Resource Center	435.560100	Direct Program	560100	(88,859)	448,521	157,879	517,541	-
ADRC Dementia Care Project	435.560158	Direct Program	560158	(816)	107,996	22,380	129,560	-
Eldery Benefit Specialist Program	435.560320	Greater Wisconsin Agency on Aging Resources	560320	(13,404)	22,229	(664)	8,161	-
State Pharmaceutical Assistance Program	435.560327	Greater Wisconsin Agency on Aging Resources	560327	(4,166)	5,170	4,148	5,152	-
State Senior Community Services	435.560330	Greater Wisconsin Agency on Aging Resources	560330	(4,129)	4,129	5,506	5,506	-
Title III-C1 Congregate Meals	435.560350	Greater Wisconsin Agency on Aging Resources	560350	(10,389)	16,971	5,883	12,465	-
Title III-C2 Home Delivered Meals	435.560360	Greater Wisconsin Agency on Aging Resources	560360	(380)	1,035	346	1,001	-
Alzheimer's Family and Caregiver Support	435.560381	Greater Wisconsin Agency on Aging Resources	560381	(12,423)	35,807	7,405	30,789	-
Elder Abuse	435.560490	Greater Wisconsin Agency on Aging Resources	560490	-	2,236	16,732	18,968	-
Total Department of Health Services				(195,723)	3,142,641	324,157	3,271,075	49,679

Ozaukee County, Wisconsin

SCHEDULE OF EXPENDITURES OF STATE AWARDS FOR THE YEAR ENDED DECEMBER 31, 2018

Grantor Agency/State Program Title	State I.D. Number	Pass-Through Agency	Grant Award / Pass-Through Entity Identifying Number	(Accrued) Deferred Revenue 1/1/18	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/18	Total Expenditures	Subrecipient Payment
DEPARTMENT OF CHILDREN AND FAMILIES								
Food Stamp Agency Incentives	437.965	Direct Program	965	(397)	2,877	263	2,743	-
Medicaid Agency Incentives	437.980	Direct Program	980	(89)	2,343	315	2,569	-
Kinship Care Program - Benefits	437.3377	Direct Program	3377	-	69,020	13,328	82,348	-
Kinship Care Program - Assessment	437.3380	Direct Program	3380	-	7,596	1,056	8,652	-
Community Intervention Program	437.3410	Direct Program	3410	-	20,523	-	20,523	-
Youth Aids AODA	437.3411	Direct Program	3411	(810)	4,235	-	3,425	-
Youth Aids	437.3413	Direct Program	3413	(138,727)	745,977	47,839	655,089	-
Basic County Allocation	437.3561	Direct Program	3561	-	402,389	-	402,389	-
State County match	437.3681	Direct Program	3681	-	31,915	-	31,915	-
Out-of-Home Care Placements for Sex Trafficked Youth	437.3720	Direct Program	3720	-	-	33,682	33,682	-
WisSACWIS annual Operation Maintenance Fee	437.3935	Direct Program	3935	-	(11,373)	-	(11,373)	-
PDS Partnership Fees	437.3940	Direct Program	3940	-	(3,936)	-	(3,936)	-
Mobility Support Liability Incentive	437.7332	Direct Program	7332	(987)	987	-	-	-
Child Support Activities	437.7502	Direct Program	7502	331	55,599	-	55,930	-
Child Support Medical Support	437.7606	Direct Program	7606	(59)	1,759	-	1,700	-
Total Department of Children and Families				(140,738)	1,329,911	96,483	1,285,656	-
DEPARTMENT OF JUSTICE								
Victim Witness Cluster	455.532	Direct Program	N/A	(35,964)	59,278	36,450	59,764	-
DEPARTMENT OF MILITARY AFFAIRS								
EPCRA Emergency Planning Grant Program	465.337	Direct Program	N/A	(7,080)	16,766	9,686	19,372	-
Computer Hazmat Equipment Grant 2017	465.367	Direct Program	N/A	(1,154)	1,154	-	-	-
Computer Hazmat Equipment Grant 2018	465.367	Direct Program	N/A	-	-	8,005	8,005	-
Total Department of Military Affairs				(8,234)	17,920	17,691	27,377	-
DEPARTMENT OF ADMINISTRATION								
Land Information Strategic Initiative Grant	505.173	Direct Program	N/A	-	75,000	-	75,000	-
Land Information Board Training & Education	505.173	Direct Program	N/A	-	1,000	-	1,000	-
Public Benefits - Low Income Energy Assistance Program	505.371	Direct Program	AD1599974.45	-	32,886	2,741	35,627	35,627
Public Benefits - Low Income Energy Assistance Program	505.371	Direct Program	AD1599973.45	(3,553)	3,553	-	-	-
Total Public Benefits - Low Income Energy Assistance Program				(3,553)	36,439	2,741	35,627	35,627
Total Department of Administration				(3,553)	112,439	2,741	111,627	35,627
TOTAL STATE PROGRAMS				<u>\$ (1,554,839)</u>	<u>\$ 7,535,546</u>	<u>\$ 747,175</u>	<u>\$ 6,727,882</u>	<u>\$ 211,233</u>

(1) Victim Witness is a cluster program funded by the following State ID Numbers: 455.503, 455.532, 455.536, 4553537 and 455.539

The notes to the schedule of state financial assistance are an integral part of this schedule.

Ozaukee County, Wisconsin

NOTES TO THE SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 1: BASIS OF PRESENTATION

The accompanying Schedules of Expenditures of Federal and State Awards for the County are presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration.

The Schedules of Expenditures of Federal and State Awards include all federal and state awards of the County. Because the schedules present only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE 2: SIGNIFICANT ACCOUNTING POLICIES

Revenues and expenditures in the schedules are presented in accordance with the modified accrual basis of accounting and are generally in agreement with revenues and expenditures reported in the County's 2018 fund financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance and *State Single Audit Guidelines*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Accrued revenue at year-end consists of federal and state program expenditures scheduled for reimbursement to the County in the succeeding year while unearned revenue represents advances for federal and state programs that exceed recorded County expenditures. Because of subsequent program adjustments, these amounts may differ from the prior year's ending balances.

The County has not elected to charge a de minimis rate of 10% of modified total costs.

NOTE 3: OVERSIGHT AGENCIES

The federal and state oversight agencies for the County are as follows:

Federal - U.S. Department of Interior

State - Wisconsin Department of Health Services

NOTE 4: TITLE 19 MEDICAL ASSISTANCE PAYMENTS

The Schedules of Expenditures of Federal and State Awards do not include repayments received by the County for Title 19 Medical Assistance programs. The payments are considered a contract for services between the State and the County and therefore are not reported as federal or state awards.

NOTE 5: STATE DIRECT PAYMENTS

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

NOTE 6: STATE OF WISCONSIN COMMUNITY AIDS REPORTING SYSTEM

The Wisconsin Departments of Health Services (DHS) and Children and Families (DCF) utilize the Community Aids Reporting System (CARS) and the System for Payments and Reports of Contracts (SPARC) for reimbursing the County for various federal and state program expenditures. The expenditures reported on the Schedules of Expenditures of Federal and State Awards for various DHS & DCF programs agree with the expenditures reported on the May 2019 CARS for the Human Services and Public Health Departments, and the December 2018 SPARC for Child Support and Child Care programs.

Ozaukee County, Wisconsin

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2018

SECTION I - SUMMARY OF AUDITORS' RESULTS

BASIC FINANCIAL STATEMENTS

Type of auditors' report issued:	Unmodified
Internal control over financial reporting:	
▶ Material weakness(es) identified?	No
▶ Significant deficiency(ies) identified?	None reported
Noncompliance material to basic financial statements noted?	No

FEDERAL AND STATE AWARDS

Internal control over major program:	
▶ Material weakness(es) identified?	No
▶ Significant deficiency(ies) identified?	None reported
Type of auditors' report issued on compliance for major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance?	No
Any audit findings disclosed that are required to be reported in accordance with the <i>State Single Audit Guidelines</i> ?	No

Identification of major federal programs:

CFDA Number	Name of Federal Program
93.778	Medicaid Cluster Medical Assistance Program

Identification of major state programs:

State ID Number	Name of State Program
435.283	IMAA State Share
435.468	Enhanced IM Funding
435.600	FPI NON-FED
435.871	CLTS Waiver GPR
435.874	CLTS Grandfather GPR
435.877	CLTS Other - County Administrative Costs, State Share
435.880	CLTS - Autism - County Administrative Costs, State Share
435.560065	ADRC MFP-NH Relocation
435.560100	Aging Disability Resource Center
435.560158	ADRC Dementia Care Project
437.3413	Youth Aids

Audit threshold used to determine between Type A and Type B programs:

Federal Awards	\$750,000
State Awards	\$250,000

Auditee qualified as low-risk auditee Yes

Ozaukee County, Wisconsin

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2018

SECTION II - FINANCIAL STATEMENT FINDINGS

FINDING NO.

FINANCIAL STATEMENT FINDINGS

There are no findings related to the basic financial statements required to be reported under governmental auditing standards generally accepted in the United States of America for the year ended December 31, 2018.

SECTION III - FEDERAL AND STATE AWARD FINDINGS AND QUESTIONED COSTS

FINDING NO.

FEDERAL AND STATE AWARD FINDINGS AND QUESTIONED COSTS


There are no findings related to the Federal and State Award schedule required to be reported under Uniform Grant Guidance and the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration for the year ended December 31, 2018.

SECTION IV - OTHER ISSUES

1. Does the auditor have substantial doubt as to the auditee's ability to continue as a going concern? No

2. Does the audit report show audit issues (i.e. material non-compliance, non-material non-compliance, questioned cost, material weakness, significant deficiencies, management letter comment, excess revenue or excess reserve) related to grant/contracts with funding agencies that require audits to be in accordance with the *State Single Audit Guidelines*:
 - Department of Agriculture, Trade and Consumer Protection No
 - Department of Natural Resources No
 - Department of Transportation No
 - Department of Corrections No
 - Department of Health Services No
 - Department of Children and Families No
 - Department of Justice No
 - Department of Military Affairs No
 - Department of Administration No

3. Was a Management Letter or other document conveying audit comments issued as a result of this audit? Yes

4. Name and signature of principal 
Bryan Grunewald, CPA

5. Date of report September 5, 2019

ADDITIONAL INDEPENDENT AUDITORS' REPORT



Independent auditors' report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards*

To the County Board
Ozaukee County, Wisconsin

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Ozaukee County, Wisconsin, (the "County") as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated September 5, 2019.

INTERNAL CONTROL OVER FINANCIAL REPORTING

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

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

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

COMPLIANCE AND OTHER MATTERS

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

PURPOSE OF THIS REPORT

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

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

CliftonLarsonAllen LLP

Sheboygan, Wisconsin
September 5, 2019