

MONROE COUNTY, WISCONSIN

**FEDERAL AWARDS AND STATE
FINANCIAL ASSISTANCE REPORT**

FOR THE YEAR ENDED DECEMBER 31, 2015

MONROE COUNTY, WISCONSIN
For the Year Ended December 31, 2015

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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 STATE FINANCIAL ASSISTANCE REQUIRED BY UNIFORM GUIDANCE AND THE STATE SINGLE AUDIT GUIDELINES

To the County Board
Monroe County, Wisconsin

Report on Compliance for Each Major Federal and State Program

We have audited Monroe County, Wisconsin'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 Monroe County, Wisconsin's major federal and state programs for the year ended December 31, 2015. Monroe County, Wisconsin's major federal and state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Monroe County, Wisconsin'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 Monroe County, Wisconsin'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 Monroe County, Wisconsin's compliance.

Opinion on Each Major Federal and State Program

In our opinion, Monroe County, Wisconsin 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, 2015.

Report on Internal Control Over Compliance

Management of Monroe County, Wisconsin 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 Monroe County, Wisconsin'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 Monroe County, Wisconsin'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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as items 2014-002 and 2015-001, that we consider to be significant deficiencies.

Monroe County, Wisconsin's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of prior year audit findings and corrective action plan. Monroe County, Wisconsin's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Schedule of Expenditures of Federal Awards and the Schedule of State Financial Assistance 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 Monroe County, Wisconsin as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise Monroe County, Wisconsin's basic financial statements. We issued our report thereon dated July 15, 2016, 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 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 state financial assistance are fairly stated in all material respects in relation to the basic financial statements as a whole.

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.



Certified Public Accountants
Green Bay, Wisconsin
September 26, 2016 except for the Schedules of
Expenditures of Federal Awards and State
Financial Assistance as to which the date is
July 15, 2016

MONROE COUNTY, WISCONSIN
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2015

| Grantor Agency/Federal Program Title | Pass-through Agency | Federal CFDA Number | Revenues | | | | Total Expenditures |
|--|------------------------------------|---------------------|-----------------------------------|--------------------------|-------------------------------------|----------------|--------------------|
| | | | (Accrued) Deferred Revenue 1/1/15 | Cash Received (Refunded) | Accrued (Deferred) Revenue 12/31/15 | Total Revenues | |
| <u>U.S. DEPARTMENT OF AGRICULTURE</u> | | | | | | | |
| Special Supplemental Nutrition Program for Women, Infants, and Children | WI Department of Health Services | 10.557 | \$ (8,904) | \$ 194,036 | \$ 3,929 | \$ 189,061 | \$ 189,061 |
| <i>SNAP Cluster</i> | | | | | | | |
| State Administrative Matching Grants for Supplemental Nutrition Assistance Program | | 10.561 | | | | | |
| Human Services | WI Department of Health Services | | (7,279) | 9,737 | - | 2,458 | 2,458 |
| Human Services | LaCrosse County, Wisconsin | | (4,822) | 69,070 | 9,470 | 73,718 | 73,718 |
| Public Health | WI Department of Health Services | | - | 2,625 | (2,625) | - | - |
| Total <i>SNAP Cluster</i> and State Administrative Matching Grants Supplemental Nutrition Assistance Program | | | (12,101) | 81,432 | 6,845 | 76,176 | 76,176 |
| <i>Forest Service Schools and Roads Cluster</i> | | | | | | | |
| Schools and Roads - Grants to States | WI Department of Natural Resources | 10.665 | - | 125,512 | - | 125,512 | 125,512 |
| Total U.S. Department of Agriculture | | | (21,005) | 400,980 | 10,774 | 390,749 | 390,749 |
| <u>U.S. DEPARTMENT OF JUSTICE</u> | | | | | | | |
| State Criminal Alien Assistance Program | Direct Program | 16.606 | 31,518 | 4,536 | (35,056) | 998 | 998 |
| Bulletproof Vest Partnership Program | Direct Program | 16.607 | - | 1,558 | - | 1,558 | 1,558 |
| Total U.S. Department of Justice | | | 31,518 | 6,094 | (35,056) | 2,556 | 2,556 |
| <u>U.S. DEPARTMENT OF TRANSPORTATION</u> | | | | | | | |
| <i>Highway Safety Cluster</i> | | | | | | | |
| State and Community Highway Safety | WI Department of Transportation | 20.600 | - | 14,376 | - | 14,376 | 14,376 |
| Child Safety and Child Booster Seat Incentive Grants | WI Department of Transportation | 20.613 | - | 4,000 | - | 4,000 | 4,000 |
| Total <i>Highway Safety Cluster</i> | | | - | 18,376 | - | 18,376 | 18,376 |
| Total Highway Safety Cluster and U.S. Department of Transportation | | | - | 18,376 | - | 18,376 | 18,376 |
| <u>ENVIRONMENTAL PROTECTION AGENCY</u> | | | | | | | |
| State Indoor Radon Grants | WI Department of Health Services | 66.032 | - | 3,500 | - | 3,500 | 3,500 |
| Total Environmental Protection Agency | | | - | 3,500 | - | 3,500 | 3,500 |

(Continued)

MONROE COUNTY, WISCONSIN
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended December 31, 2015

| Grantor Agency/Federal Program Title | Pass-through Agency | Federal CFDA Number | Revenues | | | | Total Expenditures |
|---|--|---------------------|-----------------------------------|--------------------------|-------------------------------------|----------------|--------------------|
| | | | (Accrued) Deferred Revenue 1/1/15 | Cash Received (Refunded) | Accrued (Deferred) Revenue 12/31/15 | Total Revenues | |
| <u>U.S. DEPARTMENT OF EDUCATION</u> | | | | | | | |
| Early Intervention Services (IDEA) Cluster | | | | | | | |
| Special Education-Grants for Infants and Families | WI Department of Health Services | 84.181 | - | 33,295 | - | 33,295 | 33,295 |
| Total U.S. Department of Education | | | - | 33,295 | - | 33,295 | 33,295 |
| <u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u> | | | | | | | |
| Health Promotion and Disease Prevention (Title III-D) | Greater Wisconsin Agency on Aging | 93.043 | (688) | 2,567 | 733 | 2,612 | 2,612 |
| <i>Aging Cluster</i> | | | | | | | |
| Grants for Supportive Services and Senior Centers (Title III-B) | Greater Wisconsin Agency on Aging | 93.044 | - | 43,270 | - | 43,270 | 43,270 |
| Nutrition Services (Title III-C) | Greater Wisconsin Agency on Aging | 93.045 | - | 113,116 | - | 113,116 | 113,116 |
| Nutrition Services Incentive Program | Greater Wisconsin Agency on Aging | 93.053 | (5,655) | 24,975 | 5,619 | 24,939 | 24,939 |
| Total Aging Cluster | | | (5,655) | 181,361 | 5,619 | 181,325 | 181,325 |
| National Family Caregiver Support Program (Title III-E) | Greater Wisconsin Agency on Aging | 93.052 | (3,809) | 14,213 | 7,135 | 17,539 | 17,539 |
| Environmental Public Health and Emergency Response | WI Department of Health Services | 93.070 | - | 3,888 | 8,119 | 12,007 | 12,007 |
| Hospital Preparedness Program | WI Department of Health Services | 93.074 | (4,265) | 43,032 | (605) | 38,162 | 38,162 |
| Immunization Grants | WI Department of Health Services | 93.268 | - | 18,874 | - | 18,874 | 18,874 |
| Promoting Safe and Stable Families | WI Department of Children and Families | 93.556 | - | 34,621 | 8,206 | 42,827 | 42,827 |
| <i>TANF Cluster</i> | | | | | | | |
| Block Grants for Temporary Assistance for Needy Families (TANF) | | 93.558 | | | | | |
| Human Services | LaCrosse County, Wisconsin | | (48) | 61,018 | - | 60,970 | 60,970 |
| Human Services | WI Department of Health Services | | - | 86,672 | - | 86,672 | 86,672 |
| Human Services | WI Department of Children and Families | | (18,718) | 138,704 | 23,979 | 143,965 | 143,965 |
| Total TANF Cluster and Block Grants for Temporary Assistance for Needy Families (TANF) | | | (18,766) | 286,394 | 23,979 | 291,607 | 291,607 |

(Continued)

MONROE COUNTY, WISCONSIN
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended December 31, 2015

| Grantor Agency/Federal Program Title | Pass-through Agency | Federal CFDA Number | Revenues | | | | Total Expenditures |
|---|--|---------------------|-----------------------------------|--------------------------|-------------------------------------|----------------|--------------------|
| | | | (Accrued) Deferred Revenue 1/1/15 | Cash Received (Refunded) | Accrued (Deferred) Revenue 12/31/15 | Total Revenues | |
| U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued) | | | | | | | |
| Child Support Enforcement (Title IV-D) | WI Department of Children and Families | 93.563 | (99,227) | 420,660 | 102,978 | 424,411 | 424,411 |
| Low-Income Home Energy Assistance | WI Department of Administration | 93.568 | (4,750) | 49,733 | 5,639 | 50,622 | 50,622 |
| <i>CCDF Cluster</i> | | | | | | | |
| Child Care Development Fund | WI Department of Children and Families | 93.596 | (15,592) | 25,180 | 5,151 | 14,739 | 14,739 |
| Child Care Development Fund | LaCrosse County, Wisconsin | 93.596 | - | 2,491 | - | 2,491 | 2,491 |
| Total CCDF Cluster and Child Care Development Fund | | | (15,592) | 27,671 | 5,151 | 17,230 | 17,230 |
| Chafee Education and Training Vouchers Program | WI Department of Children and Families | 93.599 | - | 1,496 | - | 1,496 | 1,496 |
| Child Welfare Services | WI Department of Children and Families | 93.645 | - | 24,797 | - | 24,797 | 24,797 |
| Child Welfare Services | WI Department of Corrections | 93.645 | (336) | 5,991 | - | 5,655 | 5,655 |
| Total Child Welfare Services | | | (336) | 30,788 | - | 30,452 | 30,452 |
| Foster Care (Title IV-E) | WI Department of Children and Families | 93.658 | (8,877) | 165,772 | 14,585 | 171,480 | 171,480 |
| Foster Care (Title IV-E) | WI Department of Corrections | 93.658 | (470) | 9,896 | - | 9,426 | 9,426 |
| Total Foster Care (Title IV-E) | | | (9,347) | 175,668 | 14,585 | 180,906 | 180,906 |
| Social Services Block Grant | WI Department of Health Services | 93.667 | - | 159,646 | - | 159,646 | 159,646 |
| Social Services Block Grant | LaCrosse County, Wisconsin | 93.667 | (124) | 726 | 77 | 679 | 679 |
| Social Services Block Grant | WI Department of Children and Families | 93.667 | - | 67,867 | - | 67,867 | 67,867 |
| Total Social Services Block Grant | | | (124) | 228,239 | 77 | 228,192 | 228,192 |
| Chafee Foster Care Independence Program | WI Department of Children and Families | 93.674 | (6,977) | 19,547 | 5,131 | 17,701 | 17,701 |
| Preventive Health & Health Services Block Grant funded solely with Prevention and Public Health Funds | WI Department of Health Services | 93.758 | - | 6,157 | - | 6,157 | 6,157 |
| State Children's Insurance Program | LaCrosse County, Wisconsin | 93.767 | (622) | 8,698 | 1,190 | 9,266 | 9,266 |
| <i>Medicaid Cluster</i> | | | | | | | |
| Medical Assistance Program | | 93.778 | | | | | |
| Human Services | WI Department of Health Services | | (5,323) | 6,851 | 8,497 | 10,025 | 10,025 |
| Human Services | LaCrosse County, Wisconsin | | (4,882) | 77,669 | 10,728 | 83,515 | 83,515 |
| CLTS | WI Department of Health Services | | - | 120,662 | - | 120,662 | 120,662 |
| Aging and Disability Resource Center | LaCrosse County, Wisconsin | | (18,623) | 197,244 | 22,126 | 200,747 | 200,747 |
| Public Health | WI Department of Health Services | | - | 1,389 | 238 | 1,627 | 1,627 |
| Total Medicaid Cluster and Medical Assistance Program | | | (28,828) | 403,815 | 41,589 | 416,576 | 416,576 |

(Continued)

MONROE COUNTY, WISCONSIN
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended December 31, 2015

| Grantor Agency/Federal Program Title | Pass-through Agency | Federal CFDA Number | Revenues | | | | Total Expenditures |
|---|-----------------------------------|---------------------|-----------------------------------|--------------------------|-------------------------------------|---------------------|---------------------|
| | | | (Accrued) Deferred Revenue 1/1/15 | Cash Received (Refunded) | Accrued (Deferred) Revenue 12/31/15 | Total Revenues | |
| U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued) | | | | | | | |
| Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations | Greater Wisconsin Agency on Aging | 93.779 | - | 4,075 | - | 4,075 | 4,075 |
| Block Grants for Community Mental Health Services | WI Department of Health Services | 93.958 | - | 26,368 | (4,785) | 21,583 | 21,583 |
| Block Grants for Prevention and Treatment of Substance Abuse | WI Department of Health Services | 93.959 | - | 72,344 | (730) | 71,614 | 71,614 |
| Maternal and Child Health Services Block Grant to the States | WI Department of Health Services | 93.994 | 3 | 24,949 | 4,282 | 29,234 | 29,234 |
| Total U.S. Department of Health and Human Services | | | (198,983) | 2,085,158 | 228,293 | 2,114,468 | 2,114,468 |
| U.S. DEPARTMENT OF HOMELAND SECURITY | | | | | | | |
| Emergency Management Performance Grants 10/1/13-9/30/14 | WI Department of Military Affairs | 97.042 | (22,442) | 22,442 | - | - | - |
| 10/1/14-9/30/15 | WI Department of Military Affairs | | (11,221) | 21,611 | 18,897 | 29,287 | 29,287 |
| 10/1/15-9/30/16 | WI Department of Military Affairs | | - | - | 11,235 | 11,235 | 11,235 |
| Total Emergency Management Performance Grants | | | (33,663) | 44,053 | 30,132 | 40,522 | 40,522 |
| Total U.S. Department of Homeland Security | | | (33,663) | 44,053 | 30,132 | 40,522 | 40,522 |
| TOTAL EXPENDITURES OF FEDERAL AWARDS | | | \$ (222,133) | \$ 2,591,456 | \$ 234,143 | \$ 2,603,466 | \$ 2,603,466 |

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

MONROE COUNTY, WISCONSIN
Schedule of State Financial Assistance
For the Year Ended December 31, 2015

| Grantor Agency/State Program Title | Pass-through Agency | State I.D. Number | Revenues | | | | Total Expenditures |
|---|---------------------|-------------------|-----------------------------------|--------------------------|-------------------------------------|----------------|--------------------|
| | | | (Accrued) Deferred Revenue 1/1/15 | Cash Received (Refunded) | Accrued (Deferred) Revenue 12/31/15 | Total Revenues | |
| DEPARTMENT OF AGRICULTURE, TRADE AND CONSUMER PROTECTION | | | | | | | |
| County Staff and Support | Direct Program | 115.15 | \$ (40,703) | \$ 40,703 | \$ 108,884 | \$ 108,884 | \$ 108,884 |
| Agriculture Resource Management | Direct Program | 115.40 | (12,743) | 20,692 | 84,708 | 92,657 | 92,657 |
| Farmland Preservation Planning grant | Direct Program | 115.708 | (3,719) | 4,191 | - | 472 | 472 |
| Total Department of Agriculture, Trade and Consumer Protection | | | (57,165) | 65,586 | 193,592 | 202,013 | 202,013 |
| DEPARTMENT OF SAFETY AND PROFESSIONAL SERVICES | | | | | | | |
| Private Sewage System Replacement and Rehabilitation Program | Direct Program | 143.110 | - | 18,614 | - | 18,614 | 18,614 |
| DEPARTMENT OF NATURAL RESOURCES | | | | | | | |
| Wildlife Damage Claims and Abatement | Direct Program | 370.553 | (23,071) | 26,610 | 15,069 | 18,608 | 18,608 |
| Recreational Aids - Snowmobile Trail and Area Aids | | 370.574 & 370.575 | | | | | |
| S-4423 | Direct Program | | - | 37,288 | (37,288) | - | - |
| S-4256 | Direct Program | | (23,542) | 23,542 | - | - | - |
| S-4329 | Direct Program | | 37,288 | 34,972 | - | 72,260 | 72,260 |
| | | | 13,746 | 95,802 | (37,288) | 72,260 | 72,260 |
| County Conservation Aids | Direct Program | 370.563 | | | | | |
| CC-8187 | | | (2,500) | 2,500 | 2,500 | 2,500 | 2,500 |
| Recreational Aids - Fish, Wildlife & Forestry | Direct Program | 370.564 | - | 343 | - | 343 | 343 |
| Forest & Cropland Aids & Managed Forest Land Aids | Direct Program | 370.566 | - | 20,879 | - | 20,879 | 20,879 |
| Urban & Community Forestry | Direct Program | 370.572 | - | 39,016 | - | 39,016 | 39,016 |
| Recycling Grants to Responsible Units | Direct Program | 370.670 | - | 133,046 | - | 133,046 | 133,046 |
| Recycling Consolidation Grants | Direct Program | 370.673 | - | 11,519 | - | 11,519 | 11,519 |
| Total Department of Natural Resources | | | (11,825) | 329,715 | (19,719) | 298,171 | 298,171 |
| DEPARTMENT OF TRANSPORTATION | | | | | | | |
| Elderly and Handicapped Transportation Aids | Direct Program | 395.101 | 63,455 | 109,974 | (51,568) | 121,861 | 146,233 |
| DEPARTMENT OF CORRECTIONS | | | | | | | |
| Community Intervention Program | Direct Program | 410.302 | - | 11,430 | - | 11,430 | 11,430 |
| Community Youth and Family Aids | Direct Program | 410.313 | (32,769) | 646,056 | - | 613,287 | 613,287 |
| Total Department of Corrections | | | (32,769) | 657,486 | - | 624,717 | 624,717 |

(Continued)

MONROE COUNTY, WISCONSIN
Schedule of State Financial Assistance (Continued)
For the Year Ended December 31, 2015

| Grantor Agency/State Program Title | Pass-through Agency | State I.D. Number | Revenues | | | | Total Expenditures |
|---|----------------------------|-------------------------|--|--------------------------------|--|-------------------|-----------------------|
| | | | (Accrued) Deferred Revenue 1/1/15 | Cash Received (Refunded) | Accrued (Deferred) Revenue 12/31/15 | Total Revenues | |
| DEPARTMENT OF HEALTH SERVICES | | | | | | | |
| Wisconsin Medicaid Cost Reporting (See Note D) | Direct Program | N/A | | | | | |
| Case Management Agency Providers (See Note D) | Direct Program | N/A | | | | | |
| Fraud Prevention Investigation, State Funds | LaCrosse County, Wisconsin | 435.60 | (62) | 62 | - | - | - |
| FSET Admin | Direct Program | 435.231 | (5,202) | 6,936 | - | 1,734 | 1,734 |
| FSET Transportation | Direct Program | 435.233 | 69 | (69) | - | - | - |
| FSET Retention | Direct Program | 435.235 | 26 | (26) | - | - | - |
| IMAA State Share | LaCrosse County, Wisconsin | 435.283 | (3,695) | 109,327 | 15,569 | 121,201 | 121,201 |
| IMAA Federal Share | LaCrosse County, Wisconsin | 435.284 | - | 581 | 86 | 667 | 667 |
| IMAA State Share Supplemental | LaCrosse County, Wisconsin | 435.292 | (260) | 260 | - | - | - |
| IMAA Federal Share Supplemental | LaCrosse County, Wisconsin | 435.293 | (2) | 2 | - | - | - |
| IMAA State Share ACA | LaCrosse County, Wisconsin | 435.297 | (2,448) | 42,758 | 5,941 | 46,251 | 46,251 |
| IMAA State Share ACA | LaCrosse County, Wisconsin | 435.298 | (15) | 265 | 37 | 287 | 287 |
| APS Adult Protective Services | Direct Program | 435.312 | - | 37,731 | 1 | 37,732 | 37,732 |
| COP MH Pilot | Direct Program | 435.366 | - | 155,428 | 5,838 | 161,266 | 161,266 |
| Community Options Program | Direct Program | 435.367 | (16,898) | 20,123 | 1,441 | 4,666 | 4,666 |
| Alzheimer's Family Support | Direct Program | 435.381 | 1,192 | 7,971 | 2,326 | 11,489 | 11,489 |
| Coordinated Services County | Direct Program | 435.515 | - | 59,374 | (35,241) | 24,133 | 24,133 |
| Certified Mental Health Program | Direct Program | 435.517 | - | 23,175 | - | 23,175 | 23,175 |
| Non-Resident - 997 | Direct Program | 435.531 | (5,900) | 5,900 | - | - | - |
| Birth to Three Initiative | Direct Program | 435.550 | - | 31,976 | - | 31,976 | 31,976 |
| Basic County Allocation | Direct Program | 435.561 | - | 934,496 | - | 934,496 | 934,496 |
| IDP Emergency Funds | Direct Program | 435.567 | (36,559) | 36,559 | 18,053 | 18,053 | 18,053 |
| Family Support Program | Direct Program | 435.577 | (11,161) | 41,818 | 15,397 | 46,054 | 46,054 |
| Community Services and Mental Health | Direct Program | 435.681 | (57,927) | 96,938 | 89,479 | 128,490 | 256,980 |
| CLTS Other GPR | Direct Program | 435.871 | - | 86,623 | - | 86,623 | 86,623 |
| CLTS Other CWA Admin GPR | Direct Program | 435.877 | (5,323) | 6,851 | 8,497 | 10,025 | 10,025 |
| WIC Farmers' Market Nutrition | Direct Program | 435.154720 | - | 1,434 | - | 1,434 | 1,434 |
| WWWP-GPR SS.255.06(2) | Direct Program | 435.157010 | (1,673) | 11,370 | - | 9,697 | 9,697 |
| Lead Poisoning | Direct Program | 435.157720 | - | 6,175 | - | 6,175 | 6,175 |

(Continued)

MONROE COUNTY, WISCONSIN
Schedule of State Financial Assistance (Continued)
For the Year Ended December 31, 2015

| Grantor Agency/State Program Title | Pass-through Agency | State I.D. Number | Revenues | | | | Total Expenditures |
|---|-----------------------------------|----------------------------|-----------------------------------|--------------------------|-------------------------------------|------------------|--------------------|
| | | | (Accrued) Deferred Revenue 1/1/15 | Cash Received (Refunded) | Accrued (Deferred) Revenue 12/31/15 | Total Revenues | |
| DEPARTMENT OF HEALTH SERVICES (Continued) | | | | | | | |
| Maternal & Child Health Svc. Block Grant | Direct Program | 435.159320 | - | 1,389 | 238 | 1,627 | 1,627 |
| ADRC MFP - NH Relocation | LaCrosse County, Wisconsin | 435.560065 | (75) | 2,656 | 874 | 3,455 | 3,455 |
| Aging and Disability Resource Center | LaCrosse County, Wisconsin | 435.560100 | (20,195) | 227,220 | 26,643 | 233,668 | 233,668 |
| Elderly Benefit Specialist Program | Greater Wisconsin Agency on Aging | 435.560320 | (4,123) | 27,887 | 4,451 | 28,215 | 28,215 |
| EBS OCI Replacement | Greater Wisconsin Agency on Aging | 435.560327 | (1,143) | 3,274 | 969 | 3,100 | 3,100 |
| State Senior Community Services | Greater Wisconsin Agency on Aging | 435.560330 | - | 7,335 | - | 7,335 | 7,335 |
| Congregate Meal Program (Title III-C-1) | Greater Wisconsin Agency on Aging | 435.560350 | - | 7,596 | - | 7,596 | 7,596 |
| Home Delivered Meals (Title III-C-2) | Greater Wisconsin Agency on Aging | 435.560360 | - | 1,934 | - | 1,934 | 1,934 |
| Elder Abuse | Greater Wisconsin Agency on Aging | 435.560490 | - | 17,705 | - | 17,705 | 17,705 |
| Total Department of Health Services | | | (171,374) | 2,021,034 | 160,599 | 2,010,259 | 2,138,749 |
| DEPARTMENT OF CHILDREN AND FAMILIES | | | | | | | |
| Foster Parent Training | Direct Program | 437.101 | (50) | 50 | - | - | - |
| AW DOJ Fingerprint Background | Direct Program | 437.3324 | (126) | 990 | 24 | 888 | 888 |
| Basic County Allocation | Direct Program | 437.3561 | - | 245,325 | - | 245,325 | 245,325 |
| Community Services and Mental Health | Direct Program | 437.3681 | - | 42,980 | - | 42,980 | 85,960 |
| Child Support Enforcement | Direct Program | 437.7502 | - | 74,767 | - | 74,767 | 74,767 |
| Total Department of Children and Families | | | (176) | 364,112 | 24 | 363,960 | 406,940 |
| DEPARTMENT OF JUSTICE | | | | | | | |
| DNA Sample Reimbursement | Direct Program | 455.221 | - | 360 | - | 360 | 360 |
| County Tribal Local Assistance | Direct Program | 455.263 | - | 22,496 | - | 22,496 | 22,496 |
| Victim and Witness Assistance Program - Program Cluster | Direct Program | 455.503, 455.532 & 455.539 | (10,534) | 23,065 | 15,114 | 27,645 | 27,645 |
| Total Department of Justice | | | (10,534) | 45,921 | 15,114 | 50,501 | 50,501 |
| DEPARTMENT OF MILITARY AFFAIRS | | | | | | | |
| Emergency Planning Grant Program 2013-2014 | Direct Program | 465.337 | (7,571) | 7,571 | - | - | - |
| 2014-2015 | Direct Program | | (3,552) | 7,104 | 7,104 | 10,656 | 10,656 |
| 2015-2016 | Direct Program | | - | - | 3,523 | 3,523 | 3,523 |
| Computer and Hazmat Equipment Grant | Direct Program | 465.367 | - | 4,300 | - | 4,300 | 4,300 |
| Total Department of Military Affairs | | | (11,123) | 18,975 | 10,627 | 18,479 | 18,479 |

(Continued)

MONROE COUNTY, WISCONSIN
Schedule of State Financial Assistance (Continued)
For the Year Ended December 31, 2015

| Grantor Agency/State Program Title | Pass-through Agency | State I.D. Number | Revenues | | | | Total Expenditures |
|-------------------------------------|---------------------|-------------------------|--|--------------------------------|--|---------------------|-----------------------|
| | | | (Accrued) Deferred Revenue 1/1/15 | Cash Received (Refunded) | Accrued (Deferred) Revenue 12/31/15 | Total Revenues | |
| DEPARTMENT OF ADMINISTRATION | | | | | | | |
| Public Benefits | Direct Program | 505.371 | (1,750) | 34,574 | 3,402 | 36,226 | 36,226 |
| Land Information Grants | Direct Program | 505.118 | 499 | 1,000 | (910) | 589 | 589 |
| Base Budget Award | | | - | 41,912 | - | 41,912 | 41,912 |
| Total Department of Administration | | | (1,251) | 77,486 | 2,492 | 78,727 | 78,727 |
| TOTAL STATE PROGRAMS | | | \$ (232,762) | \$ 3,708,903 | \$ 311,161 | \$ 3,787,302 | \$ 3,983,144 |

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

MONROE COUNTY, WISCONSIN
Notes to the Schedules of Expenditures of Federal Awards and State Financial Assistance
For the Year Ended December 31, 2015

NOTE A - BASIS OF PRESENTATION

The accompanying Schedules of Expenditures of Federal Awards and State Financial Assistance for Monroe County, Wisconsin, 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.

NOTE B - 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 2015 basic financial statements. Accrued revenue at year-end consists of federal and state program expenditures scheduled for reimbursement to the County in the succeeding year while deferred revenue represents advances for federal and state programs that exceed recorded County expenditures. The County has not elected to charge a de minimis indirect rate of 10% of modified total direct costs.

Major federal and state financial assistance programs are identified in the Schedule of Findings and Questioned Costs and are determined as follows:

Federal Programs: Monroe County, Wisconsin, qualifies as a low risk auditee in accordance with the Uniform Guidance. Therefore major programs represent those with combined expenditures exceeding 20% of total federal awards that also were deemed major programs based on the auditor's risk assessment. All other federal programs are considered nonmajor programs.

State Programs: Monroe County, Wisconsin, qualifies as a low risk auditee in accordance with the *State Single Audit Guidelines*. Therefore major programs represent those with combined expenditures exceeding 20% of total state financial assistance that also were deemed major programs based on the auditor's risk assessment. In addition, certain state financial assistance programs were designated state major by the state granting agency and therefore considered state major. All other state financial assistance programs are considered nonmajor programs.

Certain programs administered by the Wisconsin Department of Natural Resources may have been included in the Schedule of State Financial Assistance for presentation purposes only and are not subject to audit as major programs by the *State Single Audit Guidelines*.

NOTE C - OVERSIGHT AGENCIES

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

Federal - U.S. Department of Justice
State - Wisconsin Department of Health Services

MONROE COUNTY, WISCONSIN

Notes to the Schedules of Expenditures of Federal Awards and State Financial Assistance
For the Year Ended December 31, 2015

NOTE D - TITLE 19 MEDICAL ASSISTANCE PAYMENTS

The Schedules of Expenditures of Federal Awards and State Financial Assistance does not include repayments received by the County's Human Service Department, Public Health Department and Rolling Hills Rehabilitation Center for various 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 awards or state financial assistance. Payments received under the Medicaid Personal Care Program, Wisconsin Medicaid Cost Reporting (WIMCR), and Case Management Agency Providers are included in the amount received from the Title 19 Medical Assistance program.

NOTE E - STATE DIRECT PAYMENTS

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

NOTE F - STATE OF WISCONSIN COMMUNITY AIDS REPORTING SYSTEM

The Wisconsin Department of Children and Families (DCF), Health Services (DHS) and Workforce Development (DWD) utilize the Community Aids Reporting System (CARS) and the Central Office Reporting System (CORG) for reimbursing the County for various federal and state program expenditures. The expenditures reported on the Schedule of Expenditures of Federal Awards and the Schedule of State Financial Assistance for various DCF, DHS and DWD programs agree with the expenditures reported on the July 1, 2016 CARS for the Human Services and Public Health departments and the December 31, 2015 CORG for Child Support and Human Service departments, with adjustments for anticipated receivables.

MONROE COUNTY, WISCONSIN
 Schedule of Findings and Questioned Costs
 For the Year Ended December 31, 2015

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? | Yes |
| Noncompliance material to basic financial statements noted? | No |

Federal and State Awards

| | |
|---|------------|
| Internal control over major programs: | |
| • Material weakness(es) identified? | No |
| • Significant deficiency(ies) identified? | Yes |
| 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 the Uniform Guidance? | Yes |
| Any audit findings disclosed that are required to be reported in accordance with the <i>State Single Audit Guidelines</i> ? | Yes |

Identification of major federal and state programs:

| CFDA Number | Name of Federal Clusters / Programs |
|-------------|---|
| 93.563 | Child Support Enforcement (Title IV-D) <i>Medicaid Cluster</i> |
| 93.778 | Medical Assistance Program |

| State ID Number | Name of State Programs |
|-----------------|--|
| 115.15 | Basic Annual Staffing Grants |
| 115.40 | LWRM Plan Implementation |
| N/A | Wisconsin Medicaid Cost Reporting |
| 435.283 | IMAA State Share |
| 435.284 | IMAA Federal Share |
| 435.297 | IMAA State Share ACA |
| 435.298 | IMAA State Share ACA |
| 435.366 | COP MH Pilot |
| 435.367 | Community Options Program |
| 435.561 | Basic County Allocation |
| 435.681 | Community Services and Mental Health |
| 437.3561 | Basic County Allocation |
| 437.3681 | Community Services and Mental Health |
| 437.7502 | Child Support Enforcement (Title IV-D) |

| | |
|---|-----------|
| 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 |
|---------------------------------------|-----|

MONROE COUNTY, WISCONSIN
 Schedule of Findings and Questioned Costs (Continued)
 For the Year Ended December 31, 2015

Section II - Financial Statement Findings

| Finding No. | Control Deficiency |
|-------------|--------------------|
|-------------|--------------------|

2014-001 Preparation of Annual Financial Report

Condition: Current County staff maintains accounting records which reflect the County's financial transactions; however, preparing the County's annual financial report, including note disclosures, involves the selection and application of specific accounting principles which would require additional experience and knowledge. The County contracts with us and our knowledge of applicable accounting principles, financial statement formats, and note disclosures to assist in the preparation of the annual financial report in an efficient manner.

Criteria: The preparation and review of the annual financial report by staff with expertise in financial reporting is an internal control intended to prevent, detect and correct a potential omission or misstatement in the financial statements or notes.

Cause: County management has determined that the additional costs associated with training staff to become experienced in applicable accounting principles and note disclosures outweigh the derived benefits.

Effect: Without our involvement, the County may not be able to completely prepare an annual financial report in accordance with accounting principles generally accepted in the United States of America.

Recommendation: We recommend the County continue reviewing the annual financial report. While it may not be cost beneficial to train additional staff to completely prepare the report, a thorough review of this information by appropriate staff of the County is necessary to obtain a complete and adequate understanding of the County's annual financial report.

MONROE COUNTY, WISCONSIN
 Schedule of Findings and Questioned Costs (Continued)
 For the Year Ended December 31, 2015

Section III - Federal Award and State Financial Assistance Findings and Questioned Costs

| Finding No. | Control Deficiency |
|-------------------------|--|
| 2014-002 | Financial Reporting for Federal and State Financial Assistance |
| CFDA #: | All federal programs |
| State ID #: | All state programs |
| Compliance Requirement: | Reporting |
| Condition: | The Uniform Guidance and <i>State Single Audit Guidelines</i> require the County to prepare appropriate financial statements, including the schedules of expenditures of federal awards and state financial assistance. While the current staff of the County maintain financial records supporting amounts reported in the schedules of expenditures of federal awards and state financial assistance, the County contracts with Schenck to compile the data from these records and assist in the preparation the single audit report for the County. |
| Criteria: | The review of federal and state financial assistance reports by staff with expertise in federal and state financial reporting is an internal control intended to prevent, detect and correct a potential misstatement in the schedule of expenditures of federal awards, schedule of state financial assistance or notes. |
| Cause: | The additional costs associated with hiring staff experienced in preparing these schedules and notes, including additional training time outweigh the derived benefits. |
| Effect: | The County could receive federal or state grant awards which are not included in the accompanying Schedules of Expenditures of Federal Awards and State Financial Assistance. |
| Recommendation: | We recommend the County continue reviewing the federal and state financial assistance reports. While it may not be cost beneficial to hire additional staff to prepare these items, a thorough review of this information by appropriate staff of the County is necessary to obtain an adequate understanding of the County's single audit report. |

MONROE COUNTY, WISCONSIN
 Schedule of Findings and Questioned Costs (Continued)
 For the Year Ended December 31, 2015

Section III - Federal Award and State Financial Assistance Findings and Questioned Costs

| | |
|--------------------|--|
| Finding No. | Uniform Guidance and State Single Audit Guidelines Findings |
|--------------------|--|

2015-001 Uniform Grant Guidance Implementation

CFDA # All federal programs

Compliance Requirements: Allowable costs/costs principles, cash management, procurement, reporting.

Condition: The County has various policies and procedures in place to safeguard its assets and establish related controls over receipts, disbursements, payroll transactions and general ledger maintenance. Federal awards received and disbursed by the County are managed through these county-wide policies and procedures; however, the policies and procedures have not been evaluated to ensure compliance with the requirements of Uniform Guidance.

Criteria: Uniform Guidance requires the County to maintain certain polices related to cash management, cost allowability, procurement, and conflict of interest provisions, along with appropriate financial management systems and internal controls over federal awards to safeguard federal funds.

Cause: The County has not finalized an assessment of its financial management system and related internal controls over federal awards, along with an evaluation of existing policies for compliance with Uniform Guidance by year end.

Effect: The County could become noncompliant with requirements of Uniform Guidance, resulting in future findings and questioned costs related to federal awards administered by the County. The County's 2015 audit in accordance with the requirements of Uniform Guidance did not identify any instances of noncompliance with respect to direct and material compliance requirements of its major federal award program.

Recommendation: We recommend the County finalize the assessment of its financial management system and related internal controls over federal awards during the 2016 fiscal year. This assessment should include evaluate existing policies and procedures to determine where additional enhancements should be made or new policies created, a plan to communicate these policies to County employees, and procedures to periodically review and update, as considered necessary.

MONROE COUNTY, WISCONSIN
 Schedule of Findings and Questioned Costs (Continued)
 For the Year Ended December 31, 2015

Section IV - Other Issues

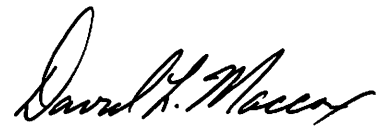
Does the auditor have substantial doubt as to the auditee's ability to continue as a going concern? _____ Yes X No

Does the audit report show audit issues (i.e., material non-compliance, non-material non-compliance, questioned costs, material weakness, significant deficiency, management letter comment, excess revenue or excess reserve) related to grants/contracts with funding agencies that require audits to be in accordance with the *State Single Audit Guidelines*:

| | | | | |
|--|--------------|-----|-------|----|
| Department of Agriculture, Trade and Consumer Protection | <u> X </u> | Yes | _____ | No |
| Department of Safety and Professional Services | <u> X </u> | Yes | _____ | No |
| Department of Natural Resources | <u> X </u> | Yes | _____ | No |
| Department of Transportation | <u> X </u> | Yes | _____ | No |
| Department of Corrections | <u> X </u> | Yes | _____ | No |
| Department of Health Services | <u> X </u> | Yes | _____ | No |
| Department of Children and Families | <u> X </u> | Yes | _____ | No |
| Department of Justice | <u> X </u> | Yes | _____ | No |
| Department of Military Affairs | <u> X </u> | Yes | _____ | No |
| Department of Administration | <u> X </u> | Yes | _____ | No |

Was a Management Letter or other document conveying audit comments issued as a result of this audit? _____ X Yes _____ No

Name and signature of shareholder



David L. Maccoux, CPA

Date of report

September 26, 2016

MONROE COUNTY, WISCONSIN
 Schedule of Prior Year Audit Findings and Corrective Action Plan
 December 31, 2015

Prior Year Audit Findings

The findings noted in the 2014 Schedule of Findings and Questioned Costs have been reported to the proper federal and state agencies. Management continues to believe the cost to hire additional staff to eliminate the control deficiencies identified as 2014-001 and 2014-002 outweigh the benefits to be received. Management reviews the financial report and the single audit report prior to issuance.

Corrective Action Plan for Audit Findings

| Finding No. | Corrective Action Plan |
|-----------------|---|
| 2014-001 | <p>Preparation of Annual Financial Report</p> <p>Management believes the cost for additional staff time and training to prepare year end closing entries and reports outweigh the benefits to be received. The County's finance director reviews and approves all reports before issuance.</p> |
| 2014-002 | <p>Financial Reporting for Federal and State Financial Assistance</p> <p>Management believes the cost of additional staff time and training to prepare these items outweigh the benefits to be received. The County's finance director reviews and approves all reports before issuance.</p> |
| 2015-001 | <p>Uniform Grant Guidance Implementation</p> <p>The County's Finance Committee is currently exploring options for updating our Uniform Grant Guidance documentation. The Finance Committee has been in discussions on whether we should hire an outside expert to work with the County personnel to update our documentation or have an internal employee lead this effort. This topic is being discussed with a decision and some form of action taking place by December 31, 2016.</p> |

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
Monroe 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 the Monroe County, Wisconsin, as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the Monroe County's basic financial statements, and have issued our report thereon which included an emphasis of matter paragraph as indicated on page 2 dated July 15, 2016.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Monroe County, Wisconsin'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 Monroe County, Wisconsin's internal control. Accordingly, we do not express an opinion on the effectiveness of Monroe County, Wisconsin'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 Monroe County, Wisconsin'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. 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. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2014-001 and that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Monroe County, Wisconsin'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*.

Monroe County, Wisconsin's Response to Findings

Monroe County, Wisconsin's response to the findings identified in our audit is described in the accompanying schedule of prior year audit findings and corrective action plan. Monroe County, Wisconsin's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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 Monroe County, Wisconsin's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Monroe County, Wisconsin's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Certified Public Accountants
Green Bay, Wisconsin
July 15, 2016